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CURRENT TOPICS.

MR. WILLIAM MURTON, solicitor to the Board of Trade, who has received the honour of appointment as a Companion of the Bath, was admitted in 1858. He is well known as a man of skill and experience, and he has the control of an important legal department. It is noteworthy that, according to *Whitaker*, the cost of the Legal Branch of the Board of Trade amounts to no less than £21,500.

INSURANCE OFFICES are apparently assuming that the Finance Bill will become law, and are already preparing schemes by which the amount required for payment of the new estate duty can be insured against. It remains to be seen whether owners of property will avail themselves of the opportunity of providing for the payment which will become due on their deaths.

THE FIRST important battle in the Committee of the House of Commons upon the Finance Bill has been fought upon the question whether the new "estate duty" is to be levied upon the aggregate of all property passing upon a death or upon the beneficial interest accruing to any person upon such death. The proposal of the Chancellor of the Exchequer is, as our readers are aware, that the whole estate, real and personal, passing on the death of the deceased shall be aggregated, and that the State shall levy toll upon the aggregate value, at the graduated rate, regardless of whether the estate passes in bulk to one person or is split up into a number of portions. The State, it is argued, has nothing to do with the manner in which the property is disposed of by the will or under the intestacy of the deceased or by any prior disposition; it is entitled to come in first and take its due out of the bulk before any division takes place; and the existing probate duty is referred to as a precedent for this method. On the other hand, it is said that the method proposed, combined with the graduation of the tax according to the amount of the whole property of the deceased, will work great hardship. Probate duty is not (to any appreciable extent) graduated, and it is therefore immaterial whether the tax be levied on the bulk or on the beneficial interests taken by individuals. But, it is said, under the Government proposals the recipient of a very small portion out of the estate of a millionaire will pay duty at the same rate as his eldest son who takes the bulk of his property, and this is a violation of the principle of graduation—to tax a man according to his ability to pay. These were the main lines upon which the first important division in committee upon the Bill was taken, and the result was a majority in favour of retaining the words of the first clause which enact that the new duty shall "be

levied and paid upon the principal value of all property real or personal, settled or not settled, which passes on the death." It is possible that the question may again be raised upon the clauses which deal with the aggregation of the property.

THE COURT OF APPEAL have delivered their considered judgment in *Re Holford* (reported elsewhere), and have protested in no measured language against the consequences which have been supposed to follow from the decision of NORTH, J., in *Re Jeffery* (39 W. R. 234; 1891, 1 Ch. 671). In *Re Holford* a residuary estate producing about £10,000 a year was bequeathed in trust for division among the children of a brother of the testator who should be living at the testator's death and should attain twenty-one. The will contained no maintenance clause. At the testator's death in 1888 there were six children living, all infants. Recently the eldest, a daughter, has attained twenty-one. She has married, and her share has been settled. On her behalf, and on behalf of the trustees of her settlement, it was claimed that she was now entitled to the whole income, subject to sharing it with the other children as they successively attain twenty-one. *Prima facie* the claim is most unjust to the other children, who would thus be deprived of any fund out of which maintenance could be allowed, and the Court of Appeal, feeling this injustice very strongly, have held that the eldest child takes at present no more than one-sixth of the income, each of the other children being entitled under section 43 of the Conveyancing Act, 1881, to maintenance out of another sixth. We propose on a future occasion to consider exactly how this decision, which purports to overrule *Re Jeffery* (*supra*), stands with reference to the previous decisions on the application of the income of a fund given contingently to members of a class. For the present it is sufficient to say that the decision is only intended to secure equality as between members of the class who have attained a vested interest and members whose interest is still only contingent, in cases where the income of the fund must ultimately, so far as not applied in maintenance, follow the destination of the principal.

THE DEATH of Mr. M. I. F. BRICKDALE has deprived the profession of a learned lawyer and a skilful conveyancer, and has deprived not a few members of the profession of a cherished friend. There are not many men of his standing and engrossing business who are so ready, as he always was, to afford the benefit of their store of knowledge to any youthful practitioner in difficulties occurring in the course of daily work; Mr. BRICKDALE's kindly assistance was ever ungrudgingly rendered, and the remembrance of it is not likely soon to fade. It is hardly wonderful that his advice should be sought, for he combined great natural ability and acuteness with an almost unequalled experience. His practice extended over nearly half a century—he was admitted in 1844—and for very many years it had been of a heavy and important description. Since 1861 he had been one of the conveyancing counsel to the court, and was at his death the senior conveyancing counsel. The main results of his work are, of course, to be found in the muniment rooms of landed proprietors and the dusty shelves of solicitors' offices; but he found time at one period of his career to act as secretary to the Statute Law Commission; and he once, and, we believe, only once, ventured into print with a work on the Leases and Sales of Settled Estates. Would that he could have found time and inclination for committing to print more results of his great knowledge and experience! Like many other eminent conveyancers, he was greatly devoted to Switzerland. His Swiss walks were the breath of life to him, and he always returned with renewed health and vigour. The perfect liberty of travelling alone was an essential feature of his expeditions, and the presence of a companion to look after him would have deprived them of half their charm. His death occurred while on one of these solitary trips. He had taken no proper holiday last autumn, and feeling the need of a change, decided to take it at Whitsuntide this year. After spending ten days at Goeschenen and Airolo, on the St. Gothard route (a locality with which he was very familiar), he left Airolo on the evening of the 23rd ult. to visit Biasca. He stayed at the Albergo Lucomagna, close to the station, and opposite the

noted cascade of St. Petronella, now in its full magnificence with the melting of the winter snows. On the morning of the 24th he made his way to the top of the cascade by an easy sloping path a little above the town, and after sitting some time in front of the little chapel, reading his Murray, he moved to a steep bank overlooking the fall, where he again sat down, this time in sight of several people on the platform of the railway station, some hundreds of feet below. He was seen then trying to rise, but instead of rising, his feet slipped forward, and he fell into the cascade, and was carried along with it over the edge and was killed on the spot.

WE PRINT elsewhere the report of a committee of the Council of the Incorporated Law Society on the Finance Bill. The committee are necessarily restricted from expressing any opinion as to the policy of the proposed taxation, and confine themselves mainly to suggestions for modifications in the details of the Bill and in the machinery for collecting the new duties. They do, however, affirm that the measure will greatly complicate a subject which is already most intricate, and express a strong opinion that opportunity should have been taken to abolish the *ad valorem* stamp duty on settlements of personalty, which is most unequal as compared with realty. With regard to the provision of clause 2 (2) that "estate duty shall not be payable in respect of property held by the deceased as trustee for another person under a disposition not made by the deceased," the committee say that the words we have given in italics appear to be unfair. If the deceased is a mere trustee without beneficial interest, duty ought not to be charged on his death on the property of which he was trustee, no matter who created the trust. And as to the "pooling clause," to which we have often referred, the committee justly remark that, "if the Bill stands as drawn, in the common case of a tenant for life of a settled estate dying, and the estate passing away to collaterals in consequence of the deceased not having issue capable of inheriting, and if, as is generally the case, the deceased had the power and exercised it of giving a jointure to a widow or portions to his daughters, the whole value of the estate, notwithstanding its passing away to collaterals, would have to be aggregated with the deceased's other property, and so increase the duty payable on that, although the inheritors of the other property derived no benefit from the settled estate. In this very common case the deceased has 'no power to dispose of' the property. The same observation applies to property in which the wife or husband of the deceased takes an estate by dower or curtesy if the property passes on the death to collaterals. This scheme of aggregation, coupled with the subsequent clauses, imposing on all persons having the custody of any property belonging to a deceased person, and all purchasers of such property, an obligation to see that the estate duty on it has been paid, will seriously complicate all transactions. As the amount of duty on each item of property depends on the aggregate amount of property passing by the death, it will be difficult to obtain from the commissioners the certificate prescribed by clause 10, that the full estate duty on any particular item has been paid, and without this certificate no single item of the deceased's property can be paid or transferred to, or sold by, the executor (see clauses 7 and 8). The system of aggregation will also increase the difficulty of dealing with reversionary interests, as it will not be possible to know beforehand at what rate duty will have to be paid. It would be useful if, on application by persons intending to deal with reversions, the commissioners were authorized to give a certificate fixing the rate at which duty is to be chargeable on them, and such certificate were made to free the property in the hands of purchasers or mortgagees from any higher rate of duty." That appears to be an extremely sensible suggestion; we hope, but hardly expect, that effect will be given to it.

WE REMARKED last week that no one could possibly suppose that the Chancellor of the Exchequer had any motive in introducing the procedure clauses of the Finance Bill than that of preventing frauds on the revenue. The reply of the Chancellor of the Exchequer to a question asked in the House of Commons on the 24th ult. leads us to entertain some doubt as to this

remark. The question by Mr. HENEAGE was "whether, in view of the responsibilities thrown upon executors and trustees by the provisions of the Finance Bill, the Government would consider the urgent necessity of introducing a Bill for constituting public trustees and executors, and passing it through all its stages during the present session"; and the reply of the Chancellor of the Exchequer was: "I should be very glad to see such a Bill, but I cannot undertake to pass it this session." We think it may be regarded as extremely probable that the result of the liability imposed by the Bill on personal representatives and trustees will be the speedy passing of a measure creating a public trustee; and we are not at all sure whether this may not be at the root of the strange provisions which, as we pointed out last week, make every person on whom property devolves on a man's death personally liable for the acts and defaults of every other person on whom property devolves on that event. This being so, we looked with special interest at the portion of the report of the committee above referred to which deals with this subject. We regret that we do not find any adequate remonstrance as to this monstrous proposal. The committee do indeed go so far as to say that the introduction of the words "whosoever situated," requiring the executor to pay estate duty on the deceased's property abroad before he can get his probate in England is "quite unreasonable"; and that "there does not appear to be any reason why an executor should be authorized to pay duty on property over which he will never have any control, and which will pass direct to other persons"; but we fail to find any very effective development of the results to executors and trustees themselves of the provisions contained in the Bill. The committee do, however, point out very clearly the complications which the measure will introduce into the sale of chattels, live or dead, and of shares and stocks. "No one," they say, "could, without becoming accountable for the duty and liable to treble penalty if he omitted to pay it, buy of an executor a horse or a picture or furniture; no sales of stock-in-trade 'in consequence of a death'; no transfers at the Bank of England, or any railway or other company, of Government stock or debentures or shares from survivors in a joint account with a deceased person, or from the executors of a deceased person, will be able to take place without the production to the purchasers of the certificate that 'full estate duty' has been paid, which certificate cannot be forthcoming until the commissioners have been satisfied what is the 'aggregate value' of the property passing by the death of the deceased, including his real estate in England, his personal estate in England and abroad, and property passing to other people in consequence of his death (of which his executors may know nothing), with all accumulations of income on each class of property and until the duty on it is cleared; and even this certificate will not protect the property or the purchaser of it if the person obtaining the certificate, of whom the purchaser knows nothing, has been guilty of any fraud or suppression."

THE 7TH section of the Statute of Frauds enacts that all declarations or creations of trust of land shall be manifested and proved by writing. Where it is clear that a trust of land has been created, but there is no evidence of the trust in writing, the express words of the statute require that the trust should be ignored, and this view was taken in *Leman v. Whitley* (4 Russ. 423). A son conveyed an estate to his father nominally as purchaser, the consideration being expressed to be £400, but really as trustee, and in order that the father, who was in better credit than the son, might raise money upon it by way of mortgage for the use of the son. After the death of the father the son sought to obtain a re-conveyance, but he was met by the objection of the statute. "There can be no doubt," said LEACH, M.R., "of the moral honesty of the claim made by this bill. But the question is, whether the plaintiff can be relieved consistently with the provisions of the Statute of Frauds, which, although it may bear hard upon the plaintiff in the particular case, was certainly called for by the public interest." This question he answered in the negative, on the ground that there was no pretence of fraud, or any misapprehension of the parties as to the effect of the instruments. Certainly there was no fraud in the transaction itself, but the admitted "moral

honesty" of the claim implied dishonesty or fraud in the defence, and in later cases it has been held that this is sufficient to remove the objection of the statute. In *Lincoln v. Wright* (7 W. R. 850, 4 De G. & J. 16) TURNER, L.J., observing that the statute was not made to cover frauds, held that it was fraudulent to insist on a conveyance as absolute, when in fact it had been agreed that it should be a mortgage merely, and his opinion was followed by the Court of Appeal in *Haigh v. Kays* (20 W. R. 597, L. R. 7 Ch. App. 469), a case somewhat similar to *Leman v. Whitley*. In spite of that decision, then, it appears that the fraud which will take a case out of the statute is the fraud implied by a dishonest defence, and need not be a fraud incident to the transaction itself. In the recent case of *Davis v. Whitehead* (42 W. R. 456) STIRLING, J., acted upon the later and more liberal construction of the statute, and allowed the Duchess of MARI-BOROUGH to establish by parol that an assignment of leasehold property by her to the late duke, although in form absolute, was, in fact, made solely to enable him to raise money, the intention being that, subject to the loan, the property should continue to belong to her. The decision of Lord THURLOW, C., in *Irtham v. Child* (1 Bro. C. C. 92) was distinguished on the ground that the parties there for their own purposes deliberately abstained from inserting in the deed a clause which would have shewn that it was not absolute, but the distinction is somewhat fine. In all such cases the parties allow the deed to be drawn so as not to shew the truth of the transaction, and yet the recent authorities recognize that it is fraudulent for the one party to set up the form of the deed against the actual agreement.

CONCERNING THOSE WALNUTS.

THE case of *The Queen v. Dennis* (reported elsewhere) is one of undoubted importance to wholesale fruit dealers, but whether its difficulty was such as to justify the assembling of the whole, or practically the whole, of the judges of the Queen's Bench Division is not equally clear. By section 47 (1) of the Public Health (London) Act, 1891, it is provided that any sanitary inspector may at all reasonable times enter any premises and inspect and examine "any article, whether solid or liquid, intended for the food of man, and sold or exposed for sale, or deposited in any place for the purpose of sale or of preparation for sale, the proof that the same was not exposed or deposited for any such purpose, or was not intended for the food of man, resting with the person charged." And if any such article appears to the inspector to be unsound or unfit for the food of man, he may seize and carry it away in order to have it dealt with by a justice. If the justice condemns the article, the person in whose possession it was found is liable to fine or imprisonment (sub-section (2)). Then sub-section (3) goes on to provide for the case where the article has been purchased by the person in whose possession it is found, and was at the time of purchase already unsound. The enactment is as follows:—"Where it is shewn that any article liable to be seized under this section, and found in the possession of any person, was purchased by him from another person for the food of man, and when so purchased was in such a condition as to be liable to be seized and condemned under this section, the person who so sold the same shall be liable to the fine and imprisonment above mentioned, unless he proves that at the time he sold the said article he did not know, and had no reason to believe, that it was in such condition." Now, suppose B. is the person in whose possession the article is found, and A. the person from whom he purchased. The liability of A. depends in the first instance on sub-section (3), and to attract this sub-section four points must be proved:—(1) That there is an article liable to be seized under the section; (2) that it is found in the possession of B.; (3) that it was purchased by B. from A. for the food of man; and (4) that when so purchased it was in such a condition as to be liable to be seized and condemned under the section. If all these points are established, A. is liable to conviction, unless he can prove absence of knowledge and absence of reasonable ground of belief that the article was in such a condition.

The first point—that there is an article liable to be seized

under the section—carries us back to sub-section (1), and we have to inquire what, under that sub-section, are the elements in liability to seizure. This inquiry in turn seems to raise four points—(1) there must be an article intended for the food of man; (2) it must be sold or exposed for sale, &c.; (3) an inspector must enter on the premises where it is and examine it; and (4) it must appear to him to be unsound or unfit for the food of man. And since the article must be both liable to be seized under the section and must be found in the possession of B., it seems clear that the liability to seizure must exist at the time when the article is so found. In other words, there is no case against A. under sub-section (3) unless there is, in the first instance, a *prima facie* case at least against B. under sub-section (1). When this *prima facie* case is established against B., it is further necessary to shew, in order to establish a *prima facie* case against A., that B. purchased the article from him for the food of man, and that, when so purchased, the article was in such a condition as to be liable to be seized under the section.

In the present case it is clear that the first of these requirements was not satisfied, and so Mr. Justice HAWKINS, in the judgment delivered by him, and which was practically the judgment of the court, pointed out. DENNIS is a wholesale fruit broker at Covent Garden. In October of last year he received a consignment of eighty-three bags of Grenoble walnuts for sale on behalf of a foreign owner. One bag was examined and the walnuts found to be good, and there was nothing in the external appearance or in the smell of the other packages to indicate that they were not equal to the sample. It was admitted, however, that, having regard to the time of transit and storing, to the quality of the walnuts, and to the fact that the husks had been removed by means of chemicals, most of the bags would probably contain a greater or less number of walnuts which were bad and unfit for the food of man. DENNIS conducted all his sales under the following printed notice:—"Special notice to buyers.—Original packages of either fruit or vegetables, the contents of which may partly prove unsound either from delay in transit or any other cause, are sold on the express condition that the buyers sort the contents and destroy the unsound portion before being offered to the public.—W. DENNIS." On Saturday, the 21st of October, twenty of the bags were sold to LYONS, a retail dealer. Subsequently he placed the walnuts on his stall, and found that the greater part were bad. He tried to return them to DENNIS, but the shop of the latter at Covent Garden was then closed, and on the following Monday LYONS took the walnuts to a sanitary inspector. The inspector in turn took them to a police magistrate, who condemned them, and they were destroyed. Thereupon the local sanitary authority prosecuted DENNIS at the South London Sessions, and the learned chairman, overruling various points raised by the counsel for the defence, directed the jury that to establish the defendant's guilt it was sufficient if it was proved that he sold the walnuts to LYONS, and that at the time of sale the walnuts were unfit for the food of man, unless the defendant, on the other hand, proved that at the time he sold them he did not know, and had no reason to believe, that they were so unfit.

Clearly this direction ignored altogether the results which follow from the requirement that the article must be "liable to be seized" under the section. What the draftsman of the section had in his mind seems to be reasonably certain. He contemplated that unsound fruit—to speak now of fruit only—might be apparently intended for human food, and might be exposed for sale on a stall or in a shop. An inspector enters, examines the fruit, and finds out its condition. Hereupon it is "liable to be seized," and it is possible that this liability to seizure exists within the meaning of sub-section (3), although the retail dealer is able to save himself under sub-section (1) by proof that the fruit was not in fact exposed for sale or intended for human food. In other words, as the court seems to have held, and as has been assumed above, it is sufficient that there is a *prima facie* case against the retail dealer. But in the view of the draftsman the liability was not to be confined to the retail dealer. Assuming that this *prima facie* liability to seizure existed when the fruit was found in his possession, it was then to be possible to carry back the inquiry, and to investigate the circumstances of the purchase from the whole-

sale dealer. In the present instance, however, the preliminary element of a *prima facie* liability in LYONS did not exist. Whether the walnuts, while in his possession, were to be described as "intended for the food of man" or not, yet they were never exposed for sale by him, and no inspector entered and found them in his possession.

But assuming that this preliminary difficulty could have been got over, it would still have been necessary to establish that the walnuts were purchased by LYONS from DENNIS for the food of man, and that when so purchased they were in such a condition as to be liable to be seized. The latter of these requirements takes us back again to sub-section (1), and although some of the elements of liability of seizure—the entry of the inspector and his examination—cannot be supposed to exist as against the wholesale dealer, yet the article must be at least intended for the food of man, and must be in fact unsound. This brings us to the question which was chiefly argued—the intention of DENNIS. The phrase "intended for the food of man" can hardly be meant to include every article at any time intended for such purpose. There must be a specific intention in the vendor at the time of sale, though if the article is ordinarily used for the food of man such intention will be *prima facie* deemed to exist, and it is for the vendor to disprove it. But here there was the printed notice under which the sale was made, and which clearly shewed DENNIS's intention in the matter. His intention as to the bad walnuts was, not that they should be offered to the public as food, but that they should be sorted out and destroyed. So, as to LYONS, the fact that he bought under this notice, and that when he found the bad walnuts too numerous to pay for the trouble of sorting he withdrew the whole from sale, shewed that he had no intention of purchasing the bad walnuts for human food. In fact, as already pointed out, these questions did not really arise. It was sufficient for the decision that no *prima facie* case existed against LYONS such as to render the walnuts liable to seizure in his possession, and so to attract the operation of sub-section (3) and found a case against DENNIS. It appears, however, that, even if LYONS had exposed the walnuts for sale, yet DENNIS would still have been able to shield himself under the printed notice. And this is the most important result of the case.

CLAIMS AGAINST AMBASSADORS.

THE creditor in this country of an ambassador of a foreign State is placed at the disadvantage that, as long as the ambassador retains his office, he is not liable to be sued, and when he quits office he usually leaves this country at the same time, and can then only be sued, if at all, under the special rules of the R. S. C., 1883, ord. 11, allowing service out of the jurisdiction. On the other hand, it has now been decided by the Court of Appeal in *Musurus Bey v. Gadbán* that, while the immunity of the ambassador lasts, there is no cause of action against him, and, consequently, the Statute of Limitations does not run in his favour. Moreover, if he quits the country before this immunity has come to an end, the cause of action accrues when he is beyond seas, and the statute is still prevented from running in his favour by the provision of 4 & 5 Anne, c. 3, s. 19. The plaintiff was the executor of MUSURUS PASHA, who was Turkish Ambassador in this country from 1856 to 1885. About 1873 MUSURUS PASHA incurred a debt of £3,000 to Messrs. GADBÁN & WATSON, the bankers to the Turkish Embassy. He presented his letters of recall on December 7, 1885, and remained in this country till the following February, the interval being occupied in arranging the affairs of the Embassy and handing them over to his successor. In February, 1886, he returned to Turkey, and resided there till his death in 1891. After that event the plaintiff came to this country and employed GADBÁN to collect certain moneys and securities belonging to the estate of MUSURUS PASHA, and in 1892, GADBÁN having then died, the plaintiff sued his executors for the property thus got in. The executors counter-claimed for the £3,000 due since 1873, WATSON having assigned his interest in the debt to them. The plaintiff, in answer to the counter-claim, relied on the Statute of Limitations.

The immunity of an ambassador from civil proceedings in the

country to which he is accredited is admitted by all jurists of authority, and is explained by the doctrine of extra-territoriality under which the ambassador and his family and suite, his secretaries, his servants, his movable effects, and the house in which he resides, are deemed not to be in this country, but in the country from which he is sent. The matter is settled for English law by the case of *Magdalena Steam Navigation Co. v. Martin* (2 E. & E. 94). "He does not," said Lord CAMPBELL, C.J., in delivering the judgment of the court, "owe even a temporary allegiance to the Sovereign to whom he is accredited, and he has at least as great privileges from suits as the Sovereign whom he represents. He is not supposed even to live within the territory of the Sovereign to whom he is accredited, and, if he has done nothing to forfeit or to waive his privilege, he is, for all juridical purposes, supposed to be still in his own country." And the same case (p. 114) contemplates that the immunity exists, not only while the ambassador actually retains his office, but after he is recalled, if he only remains a reasonable time in the country. It was suggested, indeed, that, although the ambassador cannot be effectually sued, yet a cause of action may arise against him, and that the creditor, if he wishes to prevent the statute from running, must at least issue a writ, and subsequently renew the writ from time to time until he is in a position to proceed upon it. But the Court of Appeal appear to have held that even the issue of a writ, though nothing be done under it, is incompatible with the complete immunity of the ambassador from civil proceedings, and that, since there is thus no person who can be sued, there is no cause of action within the meaning of the Limitation Act, 1623. This is in accordance with the meaning given to the phrase "cause of action" by BEST, C.J., in *Douglas v. Forrest* (4 Bing. p. 704):—"Cause of action is the right to prosecute an action with effect; no one has a complete cause of action until there is somebody that he can sue." The statute, therefore, had not begun to run in favour of MUSURUS PASHA when he left this country in February, 1886.

After he went abroad the statute was still prevented from running by 4 & 5 Anne, c. 3, s. 19, which provides that when a defendant is at the time of the accrual of a cause of action beyond the seas, the plaintiff shall have the usual statutory period for bringing his action after the defendant's return. In the present case, therefore, the statute had not commenced to run at the death of MUSURUS PASHA in 1891. It was suggested that a writ could have been served upon him under R. S. C., 1883, ord. 11, and that the statute of ANNE must be taken to be by implication repealed. If the effect of the order would be to repeal a statute, then, as observed by A. L. SMITH, L.J., it is *ultra vires*; but indeed there is no reason to hold that, because certain facilities now exist for the service of process out of the jurisdiction, therefore the express provision of 3 & 4 Anne, c. 3, giving, in a case like the present, six years from the time of the defendant's return, is repealed. This privilege still exists in favour of the plaintiff, although he may, under modern practice, be able to sue the defendant while abroad. In the result, since the statute had not run, the defendants obtained judgment on the counter-claim.

At a meeting held in the Jerusalem Chamber, when there were present about thirty old Rugbeians, with the Dean of Westminster in the chair, it was resolved that there should be a memorial at Rugby, in the form of a portrait or portrait-bust or medallion, of the late Lord Bowen, with a tablet in the school chapel. An executive committee was appointed, under the presidency of Lord Justice Davey, to carry out this resolution. Mr. T. Rolfe Warrington, 2, New-square, Lincoln's-inn, and Mr. F. W. Blunt, 8, Westbourne-crescent, W., were selected as joint secretaries.

Mr. Justice Vaughan Williams complained, says the *Daily Telegraph*, in Queen's Bench Court 1 on the 24th ult., that there was a bad smell on the bench. The usher made search underneath the judge's desk, and offered various suggestions as to the probable cause. The judge said it was not the sewers; it was more like a dust-bin. A further search and suggestion took place, and at last the usher whispered solemnly to his lordship. "Oh, no," replied Mr. Justice Vaughan Williams, "it is not the cat." The superintendent of the buildings arrived, and his examination led to the theory that the smell was caused by the ventilating pipes. Thus another of the inexhaustible wonders of the Law Courts has been brought to light. The ventilating apparatus expels the comparatively clear air in order to give the bad odours which it introduces free play.

REVIEWS.

THE LOCAL GOVERNMENT ACT, 1894.

THE LOCAL GOVERNMENT ACT, 1894. WITH AN INTRODUCTION, APPENDIX, AND INDEX, FORMING AN EPILOGUE OF THE LAW RELATING TO PARISH COUNCILS, AND SHewing THE ALTERATION IN THE LAW RELATING TO PARISH COUNCILS AND BOARDS OF GUARDIANS. By ALEXANDER MACMORRAN, M.A., and T. R. COLQUHOUN DILL, B.A., Barristers-at-Law. Shaw & Sons.

THE LAW RELATING TO PARISH COUNCILS. BEING THE LOCAL GOVERNMENT ACT, 1894, WITH AN APPENDIX OF STATUTES, AND AN INTRODUCTION, NOTES, ORDERS AND CIRCULARS OF THE LOCAL GOVERNMENT BOARD, AND A COPIOUS INDEX. By GEORGE HUMPHREYS, B.A., Barrister-at-Law. Stevens & Sons.

HADDEN'S HANDBOOK ON THE LOCAL GOVERNMENT ACT, 1894. BEING A COMPLETE AND PRACTICAL GUIDE TO THE ABOVE ACT AND ITS INCORPORATED ENACTMENTS. Hadden, Best, & Co.

THE LOCAL GOVERNMENT ACT, 1894. A PRACTICAL READY REFERENCE GUIDE TO PARISH COUNCILS AND PARISH MEETINGS. By J. HARRIS STONE, M.A., and J. G. PEASE, B.A., Barristers-at-Law. George Philip & Son.

After an examination of some dozen editions of the Local Government Act, 1894, we confess that we have not found this complicated piece of modern legislation much easier to understand; but we have inevitably been led to form certain views with regard to the duties of an editor of a legal handbook. These duties must vary according to the audience that it is intended to address. First, we will take the case of the practising lawyer, who may be assumed to possess not only a general acquaintance with legal principles, but also a collection of the existing enactments. For this purpose the notes should be as concise as possible, interpreting the statute mainly by cross-references, giving all information in a technical form, and sternly repressing all tendency to be wiser than what is written. Next we would place the educated layman, who distrusts his own knowledge and has no access to a library, but who is honestly desirous of performing his duties as a citizen. In this case it is permissible for an editor to indulge his faculty of exposition, to expand the meaning of terms of art, and to append the entire mass of subsidiary law which the practitioner does not need. Finally, there is the common man, who would be deterred by a big book, but who none the less wants to have the subject explained to him in a simple manner.

The book that we have to-day placed at the head of our list is an admirable example of the second class of legal handbook. If the lawyer may occasionally feel annoyed at the inroads which the notes make upon the text, and at the amount of familiar information which is imparted, he should recollect that the editors do not write primarily for him, though they have written much that he may profit by. Our intelligent layman, on the other hand, will be delighted to find everything so clearly explained to him, and to have the incorporated enactments duly inserted in their proper place. It is only a profound study of the Act and a wide acquaintance with existing legislation that could have enabled the editors to make the whole matter look so much simpler than it really is. We have come across no other edition that can be so confidently recommended to the general public.

The second book on our list belongs to the first class we have distinguished. By its portly dimensions, the severity of its style, and the comparative largeness of its price, it is evidently intended for the shelves of lawyers. One of the best features of the book is the introduction, in which the scattered provisions relating to certain important subjects are collected and clearly summarized. It is also noteworthy that the appendix and index together occupy almost two-thirds of the volume.

The last two books belong to our third class, and need not detain us long. Hadden's Handbook, in which the absence of any editor's name is conspicuous, is designed upon the principle of expounding the provisions of the entire Act in reconstructed form and in non-technical language. We will only say that this somewhat risky task seems to have been performed more successfully than we could have anticipated, though we should not care to pledge ourselves to all the doctrines laid down. The other little book is what it pretends to be—a "practical ready reference guide," confined to parish councils and meetings, and arranged on an alphabetical principle, which the simplest can understand. At the end the whole statute is printed in one of those minute types which we had hoped were peculiar to Prayer-books.

FRIENDLY SOCIETIES.

THE LAW OF FRIENDLY SOCIETIES AND INDUSTRIAL AND PROVIDENT SOCIETIES. WITH THE ACTS, OBSERVATIONS THEREON, FORMS OF RULES, &c., REPORTS OF LEADING CASES AT LENGTH, AND A COPIOUS INDEX. Formerly (1850-67) edited by the late WILLIAM

TIDD PRATT, Esq. TWELFTH EDITION, REVISED AND ENLARGED. By EDWARD WILLIAM BRABROOK, Barrister-at-Law, Chief Registrar of Friendly Societies. Shaw & Sons.

The introduction to this work contains a very interesting account of the development of friendly societies and of industrial and provident societies, and of the law relating thereto. The law of friendly societies dates back as far as 1793 (33 Geo. 3, c. 54), and the great number of friendly societies that must have been then in existence is shown by the fact that in 1880 there were still in operation in England as many as eighty-three societies more than a hundred years old, having been founded between 1687 and 1780. Some of the present societies have attained enormous size. The Manchester Unity of Oddfellows has 709,403 members and funds exceeding £8,000,000. The Ancient Order of Foresters has 717,896 members and funds exceeding £5,000,000. These are friendly societies in the ordinary sense, but societies have been specially authorized by the Treasury under section 8 (5) of the Friendly Societies Act, 1875, for very various purposes, such as the playing the game of quito, the promotion of a knowledge of music, the encouragement of bicycling, the promotion of the science and art of cookery, and the promotion of angling. Industrial and provident societies also have been largely increasing, the total share capital having increased since 1869 from two to eleven millions, and the number of members from 209,000 to nearly one million. The chief feature of this edition is the incorporation with notes of the Industrial and Provident Societies Act, 1893, and the appendix contains a number of cases fully reported, together with model rules and much useful information.

DAMAGES.

MAYNE'S TREATISE ON DAMAGES. FIFTH EDITION. By JOHN D. MAYNE, Barrister-at-Law, and LUMLEY SMITH, Q.C., Judge of the Westminster County Court. Stevens & Haynes.

It is only necessary to say, with regard to the present edition of this standard work, that the decisions since the last edition was published in 1884 have been carefully incorporated. As an instance of this, we may note the remarks, at p. 282, on the decision in the curious case of *Lepia v. Rogers* (1893, 1 Q. B. 31). A tenant who was under covenant not to assign or sub-let without written consent, such consent not to be unreasonably withheld to a responsible assignee or sub-tenant, sub-let without licence to a person who intended, as he knew, to use the premises as a turpentine distillery. The premises were burnt down by a fire arising from their use as such distillery. The tenant was sued for breach of the covenant, and it was held that he was liable in damages for the full loss caused by the fire. The editors point out that "the breach of covenant carried with it the very sort of danger against which the covenant was intended to guard. If, however, the premises had been sub-let for the ordinary purposes of occupation to a tenant who was not known by previous experience to be reckless or dangerous in his habits, nominal damages would in any case be recoverable, but not full damages resulting from an accident which was not the reasonable or probable consequence of the breach complained of." The opinion we have derived from an examination of the recent cases incorporated in the work is that they have been carefully considered and that their effect is very well stated.

THE LAND TAX.

BOURDIN'S EXPOSITION OF THE LAND TAX; INCLUDING THE LATEST JUDICIAL DECISIONS AND THE CHANGES IN THE LAW EFFECTED BY THE TAXES MANAGEMENT ACT, AND BY THE ACT CONVERTING THE THREE PER CENT. INTO TWO AND THREE QUARTER PER CENT. STOCK, WITH OTHER ADDITIONAL MATTER. FOURTH EDITION. With a New and Exhaustive Index, by the late FREDERICK HUMPHREYS, Deputy-Registrar of Land Tax; and Digests of Cases decided in the Courts, by CHARLES C. ATCHISON, Deputy-Registrar of Land Tax, London. Stevens & Sons.

The editors of the new edition of this very complete treatise state in the preface that since the passing of 52 & 53 Vict. c. 42, consequent on the conversion of the Three per Cent. Consols and Reduced Annuities into Two and Three Quarter per Cent. Consols—the effect of which was to increase the cost of redemption of the land tax by one-eleventh—the number of contracts annually entered into has been slightly in excess of former years, while the amount of land tax annually redeemed has fallen below the average. To anyone concerned in the redemption of land tax this treatise is indispensable. The present edition contains a full index and tables for computing the consideration money payable for redemption of the tax. The recent cases have been added, and a digest is now prefixed to the judgment in each case.

ANNUAL DIGESTS.

THE COMPLETE ANNUAL DIGEST OF EVERY REPORTED CASE FOR THE YEAR 1893. BEING A DIGEST OF CASES DECIDED BY THE HOUSE OF LORDS AND PRIVY COUNCIL, THE COURT OF APPEAL, THE HIGH COURT OF JUSTICE, THE COURT OF BANKRUPTCY, THE COURT FOR CROWN CASES RESERVED, THE RAILWAY COMMISSIONERS, THE ELECTION PETITION JUDGES, &c., TOGETHER WITH A COPIOUS SELECTION FROM THE IRISH AND SCOTCH REPORTS AND REFERENCES TO THE AMERICAN REPORTS. Edited by his Honour Judge EMDEN. Compiled by HERBERT THOMPSON, M.A., LL.M., of the Inner Temple, Barrister-at-Law, assisted by W. A. BRIGGS, M.A., LL.M., of the Inner Temple, Barrister-at-Law. William Clowes & Sons (Limited).

THE ANNUAL DIGEST OF ALL THE REPORTED DECISIONS OF THE SUPERIOR COURTS, INCLUDING A SELECTION FROM THE IRISH, WITH A COLLECTION OF CASES FOLLOWED, DISTINGUISHED, EXPLAINED, COMMENTED ON, OVERRULED, OR QUESTIONED, AND REFERENCES TO THE STATUTES, ORDERS, AND RULES OF COURT DURING THE YEAR 1893. By JOHN MEWS, Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

We have to chronicle the publication of these digests, but as we have in former years explained at some length their respective features, we need only say now that both are very well kept up to date, and one or other is an indispensable feature of a practitioner's library.

STUDENT'S CONVEYANCING.

THE STUDENT'S CONVEYANCING, BEING SPECIALLY INTENDED FOR THE USE OF CANDIDATES AT THE FINAL AND HONOURS EXAMINATIONS OF THE LAW SOCIETY. FOURTH EDITION. By ALBERT GIBSON and ARTHUR WELDON. The "Law Notes" Publishing Offices.

The fact that this careful and comprehensive student's treatise has reached a fourth edition is sufficient testimony to its value. It embodies in concise language the leading statutory provisions and decisions on the wide subject to which it is devoted, and brings them well up to date. It seems to us to afford an excellent foundation of knowledge. The table of important cases decided under section 9 of the Bills of Sale Act, 1882, arranged under the heads "void" and "good," is an excellent idea.

LOCAL GOVERNMENT.

SHAW'S LOCAL GOVERNMENT MANUAL AND DIRECTORY FOR UNIONS, URBAN, RURAL, AND PORT SANITARY AUTHORITIES, AND SCHOOL ATTENDANCE COMMITTEES, FOR 1894. CORRECTED TO DECEMBER, 1893. Shaw & Sons.

This work is a complete directory of various local authorities throughout the country—unions, urban and rural sanitary authorities, port sanitary authorities, school attendance committees, county councils, and burial boards—and their officers, the information being neatly tabulated and arranged. It is prefaced by miscellaneous information suitable to an annual publication, and by the rules governing the duties of the various poor law officers. The great amount of detail which the book contains must make its preparation a task of no slight difficulty, and the large class of persons engaged in local administration will appreciate the care which has been taken to render it complete.

BOOKS RECEIVED.

The Student's Guide to Procedure in the Queen's Bench Division of the High Court and to the Law of Evidence. By JOHN INDERMAUR, Solicitor, and CHARLES THWAITES, Solicitor. Geo. Barber, "Law Student's Journal" Office.

The Appreciation of Gold and its Probable Effect on Investments. By A. G. ELLIS. A Paper read at the Twentieth Annual Provincial Meeting of the Incorporated Law Society, held at Manchester on the 10th and 11th of October, 1893. Effingham Wilson & Co.

The Parish Councils Act (being the Local Government Act, 1894) Explained. What it will do, and what it will not do. By J. THEODORE DODD, M.A., Barrister-at-Law. Horace Cox.

Her Majesty's judges held their annual whitebait dinner at the Ship Hotel, Greenwich, this week. Their lordships proceeded by boat from the Temple Pier. The weather was fine. Among those present were Lord Justice Lindley, Lord Justice Kay, Lord Justice A. L. Smith, Lord Justice Davey, Mr. Baron Pollock, Mr. Justice Cave, Mr. Justice Mathew, Mr. Justice Chitty, Mr. Justice North, Mr. Justice Stirling, Mr. Justice Wills, Mr. Justice Charles, Mr. Justice Lawrence, Mr. Justice Barnes, Mr. Justice Bruce, Mr. Justice Collins, Mr. Justice Kekewich, and Mr. Justice Kennedy.

CORRESPONDENCE.

ORIGINATING SUMMONS.

[To the Editor of the Solicitors' Journal.]

Sir,—I have read with interest the remarks in your recent numbers on this subject, followed by the suggestions of your correspondent in your number of the 26th inst. I entirely agree with the latter that the practice of an indorsed writ is simple and effective, and that all actions ought to be commenced by writ.

This encourages me to recur to a suggestion which I made in your columns on the 11th of March, 1893 (37 SOLICITORS' JOURNAL, 323), that all proceedings should be commenced by writ, a suggestion which I had, in fact, some time previously made to a body having the Rules of court under consideration.

The advantages of an originating summons, which must not be lost, are, absence of pleadings where not really required, and immediate order in chambers. I claim to have shown that these might be secured by a writ modified to meet the case by an indorsement that the defendant is not to deliver pleadings without leave, and is (besides appearing in the Central Office) to appear in chambers on a day named.

With your permission, I think the present an opportune time for pressing this suggestion, and I shall be glad if you and your readers will consider the point. If this suggestion were adopted, the writ would cover the ground now occupied by writ and originating summons. This would in itself be no mean advantage, but I say, as before, that I see no great difficulty in going a step further and extending the system of writs (with indorsements suitably modified) to the case of petitions and other modes of commencing proceedings. We should thus arrive at one uniform mode of commencing proceedings—viz., by writ, only modifying the indorsements to meet the various cases of (present) writ, originating summons, petition, &c., cases which a lengthened experience has shown to be convenient, if not necessary, divisions of our legal proceedings.

48, Finsbury-square, London, E.C.,
May 30.

V. I. CHAMBERLAIN.

SOLICITORS' ROBES.

[To the Editor of the Solicitors' Journal.]

Sir,—Referring to a paragraph in yesterday's *Globe*, in which the writer says it is difficult for solicitors to know when they should wear their gowns, I agree, and I think other members of the profession will also.

In the City of London Court a rule has been adopted that solicitors are not to sit in the front row of the court unless robed.

Now, in the absence of any fixed rule that solicitors appearing in the county courts as advocates shall wear robes, this makes it very hard, as one individual wearing robes makes himself conspicuous.

It would certainly add to the comfort of solicitors if a rule were agreed to, as at the present time the benches reserved for counsel and solicitors are generally occupied by agents, collectors, clerks, and others, to the exclusion of solicitors, who have to stand about in the crowd at most courts, to their great inconvenience, as well as to the difficulty of arranging their papers and being at their ease, which is essential to the proper conduct of their cases.

J. S. K.

May 30.

In acknowledging the toast of "The Health of Her Majesty's Judges" at the Mansion House on Wednesday, the Lord Chancellor said that from some statistics which had recently appeared with regard to the amount of litigation, the confidence of the public in the judges did not seem to be shewn, perhaps, in exactly the way in which the legal profession would most desire that it should be. According to those statistics there appeared to have been, in comparison with the increase of our population, by no means that increase of litigation which was to have been expected, and that gratifying manner of testifying the confidence of the public in the administration of justice had not been exhibited. They had endeavoured to renew the connection to which the Lord Mayor had alluded between the City and themselves by frequent visits to the Guildhall, but those visits had not proved, so far as the legal profession were concerned, as satisfactory as some of them had hoped. It seemed to him that it was the imperative duty of the judges to bring about a state of things in which there should be no impediments to the decision of cases by litigation. Our machinery should not be more cumbersome and expensive than was absolutely necessary to insure that cases should be tried without delay, and if, after all, the commercial community did not flock to the courts, that would not be the fault either of the judges or of the mode in which justice was administered, but would have to be considered as the result of a happier state of things which had arisen. Litigation, after all, was to some extent a luxury, and in bad times people were compelled to reduce their expenses.

CASES OF THE WEEK.

Lunacy.

Re X. (A PERSON INCAPABLE OF MANAGING HIS AFFAIRS)—C. A. No. 2, 28th May.

LUNACY—SETTLEMENT—TENANT FOR LIFE INCAPABLE OF MANAGING HIS AFFAIRS—PERSON APPOINTED TO ACT—EXERCISE OF POWER OF SALE—JURISDICTION TO MAKE ORDER—LUNACY ACT, 1890 (53 VICT. C. 5), ss. 116, 120, 128.

This was an application for an order authorizing the applicant to sell a mansion-house and other parts of a certain settled estate. The settlement, which was made in 1858, contained a power of sale of the settled estate by the tenant for life with the consent of the trustees. The present tenant for life, having through mental infirmity become incapable of managing his affairs, his son, the applicant, had been appointed to act for him, and now asked for leave to exercise his father's power of sale. On behalf of the applicant it was submitted that their lordships had jurisdiction to make the order under section 128 of the Lunacy Act, 1890; that that section was identical with section 137 of the Lunacy Act, 1852, and that under the latter section the exercise of analogous powers had been authorized: *Re Nevill* (31 Ch. D. 161, 34 W. R. Dig. 168), *Re Elizabeth Blake* (W. N., 1887, p. 173). The application was not opposed by the trustee of the settlement, but *Re Martha Baggs* (ante, p. 127) was referred to as being a case in which their lordships had considered they had no power to authorize the exercise of the powers of the Settled Land Act, 1882, under similar circumstances.

THE COURT (LINDLEY, LOPES, and DAVEY, L.JJ.) made the order asked for.

LINDLEY, L.J., said the court had jurisdiction to authorize the applicant to exercise the power of sale. The difficulty had arisen from a mistake in the statement of facts, which contained a reference to the Settled Land Acts. They were not asked to run counter to *Re Baggs* or to the Settled Land Acts, but they were asked to apply sections 120 and 128 of the Lunacy Act, 1890, to the power conferred by the settlement authorizing the tenant for life to concur in the sale, *inter alia*, of the mansion-house.

LOPES, L.J., said it was clear that this order could not be made under the Settled Land Acts, for the power there given was confined to a person of unsound mind so found by inquisition. The combined effect of sections 120 and 128 of the Act of 1890 together with the power contained in the settlement was that that which was desirable in this case could be done.

DAVEY, L.J., concurred.—COUNSEL, *Covens-Hardy*, Q.C., and *Ingle Joyce*; *Mitchell*. SOLICITORS, *Grover, Humphreys, & Son*.

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

Court of Appeal.

MUSURUS BEY v. GADBAN AND OTHERS—No. 1, 28th May.

STATUTE OF LIMITATIONS—AMBASSADOR'S PRIVILEGE—FREEDOM FROM SUIT—ABSENCE BEYOND SEAS—21 JAC. 1, c. 16—4 & 5 ANNE, c. 16, s. 19—7 ANNE, c. 12, s. 3—R. S. C., XI.

This was an appeal from the judgment of a divisional court on a special case stated in an action under an order of the court made by consent. The action was brought by Etienne Musurus Bey, as executor of his father, the late Musurus Pacha, who was for many years the Turkish Ambassador to this country, to recover certain Turkish bonds which had belonged to the Pacha, and were in the possession of the defendants, who were the executrix and executors of the late Paul Gadban, who had acted as banker to the Pacha and his Embassy. The plaintiff's claim was admitted by the defendants, and judgment was entered by consent for the restoration of the bonds to him; but the defendants, as such executrix and executors as aforesaid, and also as assignees of one Watson, counter-claimed to recover a sum of £3,107 for money alleged to have been advanced by Paul Gadban and Watson to Musurus Pacha in 1873. The plaintiff pleaded that the defendants' claim was barred by the Statute of Limitations (21 JAC. 1, c. 16); but the defendants contended that the statute never began to run against the creditors of the Pacha, first, by reason of his ambassadorial privilege, and, subsequently, by reason of his absence beyond the seas. The special case stated that Musurus Pacha was ambassador from the Sultan of Turkey to her Majesty the Queen from 1856 until the 7th of December, 1885, when, on presentation of his letters of recall, he ceased to be such ambassador, being succeeded by Rustem Pacha in the same month. During all that time he resided in England, and he incurred the liabilities in respect of which the counter-claim was brought whilst exercising his ambassadorial functions and prior to 1876. He continued residing in England from the 7th of December, 1885, until February, 1886. On leaving England he went to Turkey, where he resided until his death in 1890. The action was commenced on the 13th of October, 1892, and the counter-claim was delivered in December, 1893. The Divisional Court (Lawrance and Wright, JJ.) gave judgment in favour of the defendants. They held that whilst the ambassador of a foreign State is in this country and accredited to the Sovereign the statute does not begin to run against his creditors, nor does it begin to run during such reasonable period as he may occupy in winding up his official business and preparing for his return to his own country; and they held further that by virtue of 4 & 5 Anne, c. 16, s. 19, notwithstanding order

11 of the Rules of the Supreme Court, the statute did not begin to run during the period that Musurus Pacha lived beyond the seas after his departure from this country. The plaintiff appealed. The following cases were cited:—*Magdalena Steam Navigation Co. v. Martin* (2 E. & E. 94), *Taylor v. Best* (14 C. B. 487), *Murray v. East India Co.* (5 B. & A. 204), *Douglas v. Forrest* (4 Bing. 686), and *Wilding v. Bean* (1891, 1 Q. B. 100; 64 L. T. N. S. 41).

THE COURT (A. L. SMITH and DAVEY, L.JJ.) dismissed the appeal.

A. L. SMITH, L.J., said it was not disputed that *prima facie* the Statute of Limitations was an answer to the claim for £3,107; for the debt was contracted in 1873, and the present claim for payment was not made till December, 1892. But it was said that Messrs. Gadban and Watson had no cause of action against Musurus Pacha for the money lent in 1873 before he left this country in February, 1886, for until then he was not capable of being sued in the courts of this country, he being an ambassador thereto; and since then he had continuously lived beyond the seas; therefore the Statute of Limitations did not begin to run until his executor took proceedings in this country. The plaintiff, however, though he admitted that Musurus Pacha could not have been effectively sued during the period he was *de facto* ambassador in London (see *Magdalena Steam Navigation Co. v. Martin*), said that no case had actually decided that a writ could not be sued out against an ambassador if it were not served; and he contended that a writ might have been sued out, though not served, by Messrs. Gadban and Watson at any time prior to 1879, and kept alive by renewal every six months until Musurus Pacha ceased to be ambassador and became a private gentleman, and that the Statute of Limitations began to run from the date when this unserved writ might have been sued out, which constituted a cause of action which was long prior to six years before the making of the present claim. He also argued, if wrong as to this, that Musurus Pacha could have been effectively sued to judgment by suing out and serving a writ upon him during the two months between the 7th of December, 1885, and February, 1886, whilst he was making ready to leave this country, and that a cause of action arose then which was also more than six years prior to the present claim. And lastly he said, even if wrong upon both these points, and if no cause of action arose until after Musurus Pacha had left this country in February, 1886, a cause of action arose then, for Musurus Pacha after his return to Turkey might have been sued under the provisions of order 11, and the cause of action therefore arose in February, 1886, which again was more than six years before the present claim; so that from any point of view Messrs. Gadban and Watson's cause of action was statute barred. There were three statutes applicable to this case: the 21 Jac. 1, c. 16, which enacted that all actions should be commenced within six years after the cause of action; the 4 & 5 Anne, c. 16, which enacted that, if defendants were beyond seas at the time of the accrual of the causes of action, plaintiffs should be at liberty to bring such actions within six years after the defendants returned from beyond seas; and lastly the 7 Anne, c. 12, which by section 3 declared that "all writs and processes that shall at any time hereafter be sued forth or prosecuted whereby the person of an ambassador . . . authorized and received as such by her Majesty, her heirs, or successors . . . may be arrested and imprisoned or his goods or chattels may be distrained, seized, or attached, shall be deemed and adjudged to be utterly null and void to all intents, constructions, and purposes whatsoever." The principles upon which an ambassador was free from being impleaded in the courts of this country were clearly laid down in the judgment of the Court of Queen's Bench in *Magdalena Steam Navigation Co. v. Martin*, and it would be inconsistent with those principles to hold that an ambassador, who had at least as great privileges from suits as the sovereign whom he represented, could, even apart from the statute 7 Anne, c. 12, have a writ sued out against him commanding him in the name of her Majesty to appear in her courts to answer the claim of one of her subjects, even although such writ was not to be served. If, however, such a writ were sued out, it could not properly be renewed every six months as suggested, for the rule relating to renewal of a writ (ord. 8, r. 1) contemplated the case where there was a defendant capable of being sued and served when the writ was issued, but who could not be found, or where there was some other good reason for the renewal of the writ, and did not apply to a case like the present, where there was no such defendant at all when the writ was sued out. When the judge ascertained that the writ which he was asked to renew had been sued out against an ambassador accredited to this country, it would be his duty to refuse the application for renewal, and to hold that the writ had been improvidently issued. Messrs. Gadban and Watson therefore had no cause of action against Musurus Pacha prior to the 7th of December, 1885, when he presented his letters of recall. Further, it had been held that as on the one hand there cannot be a cause of action within the meaning of the Statute of James, from which the six years will commence to run, unless there be a person in existence capable of suing (see *Murray v. East India Co.*) so on the other hand there can be no cause of action unless there is somebody who can be sued: *Douglas v. Forrest*. As there was no person whom Messrs. Gadban and Watson could have sued, at any rate down to the 7th of December, 1885, the statute had not commenced to run before that date. As to the second point, it had been held in *Magdalena Steam Navigation Co. v. Martin* that there could be no execution against an ambassador while he was accredited, nor even when he was recalled, if he only remained a reasonable time in this country after his recall, and that was precisely what Musurus Pacha did in the present case. As to the last point, the Divisional Court had correctly held that the 4 & 5 Anne, c. 16, s. 19, which suspended the running of the Statute of Limitations if the cause of action accrued whilst the defendant was beyond seas till he returned, was an enactment passed in favour of plaintiffs; and it was impossible to hold that order 11, which was a rule of practice and procedure, repealed the provisions of a statute. The

statute conferred a certain privilege upon plaintiffs, and with that privilege order 11 had nothing whatever to do. The plaintiff therefore failed upon all points, and the appeal must be dismissed.

DAVEY, L.J., delivered judgment to the like effect.—COUNSEL, Pollard; Lawson Walton, Q.C., and G. P. Macdonell. SOLICITORS, Busk & Mellor; Austin & Austin.

[Reported by F. G. RUCKER, Barrister-at-Law.]

Re HOLFORD, HOLFORD v. HOLFORD—No. 2, 28th May.

INFANTS—MAINTENANCE—CONTINGENT CLASS—VESTING OF ONE SHARE—CONVEYANCING ACT, 1881, s. 43.

This was an appeal from a decision of Chitty, J., reported *ante*, p. 338. H. S. Holford, who died in July, 1888, by his will, dated the same year, gave his residue, consisting of a mixed fund made up of personal estate and the proceeds of sale of real estate, to trustees upon trust for the child or children of Thomas Holford who should be living at the testator's death, and who should attain twenty-one years, in equal shares if more than one, and if but one the whole to be in trust for that one child. The will contained no maintenance clause. At the testator's death six children of Thomas Holford were living, all infants. The eldest child, a daughter, had recently attained her majority. She had married and settled her interests under the will. She and the trustees of her settlement claimed (1) one-sixth share of the original estate and of the income, amounting to £40,000, accumulated during her minority; (2) the whole income of the residuary estate, which was about £10,000 per annum, accruing from the time she came of age till the time the next child came of age, and from that time one-half thereof until another child came of age, and so on; (3) the income of the accumulated fund in like manner. The Conveyancing Act, 1881, s. 43, sub-section 1, provides that "where any property is held by trustees in trust for an infant . . . contingently on his attaining the age of twenty-one years . . . the trustees may . . . apply towards the infant's maintenance the income of that property. . . . Sub-section 2, "the trustees shall accumulate all the residue of that income . . . and shall hold these accumulations for the benefit of the person who ultimately becomes entitled to the property from which the same arise. . . ." Chitty, J., held that the eldest daughter was only entitled to receive her one-sixth share of the capital and accumulations, but not to the income of the remaining five-sixths, which was applicable during the suspense of vesting to the maintenance of the infants. The daughter appealed.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.) dismissed the appeal.

LINDLEY, L.J., delivered a written judgment, in the course of which he said the order appealed from appeared so manifestly right that he was surprised to find it made the subject of an appeal. It must be remembered that the income of a residuary personal estate, or of a residuary fund arising from the proceeds of the sale of real and personal estate, is regarded as accessory to the capital, and belongs to those to whom the residue is bequeathed (*vide Gmery v. Fitzgerald*, Jac. 468, and *Countess of Beville v. Hodgson*, 10 H. L. Cas. 656). The income of such a residue belongs to the legatees thereof absolutely or contingently, according to the terms of the residuary gift. The case which has to be dealt with may therefore be put thus: A testator bequeaths property and the income of it to such of the six children of A. as shall attain twenty-one; and it is contended that as soon as one of them attains twenty-one he or she is entitled to the whole income until another of them attains twenty-one, and then that those two are entitled to the whole income until another attains twenty-one, and so on. This extraordinary contention is not based on the intention of the testator, and is obviously opposed thereto. But it is said there is a series of decisions which compel the court to defeat that intention, and to do a manifest injustice to the younger children. The argument for the appellant is based on the assertion that each child as he attains twenty-one acquires a vested interest in the whole fund, subject to be divested by other children attaining twenty-one, and that the first child who attains twenty-one is entitled to the whole income of the fund until some other child attains twenty-one, and thereby acquires a similarly vested interest. But upon what principle a child who attains twenty-one acquires, as between himself and his brothers and sisters, a vested interest in more than one-sixth of the fund is to me quite unintelligible. The fund is given to all the children alike; as each attains twenty-one he becomes absolutely entitled to one-sixth, he and the other children are still contingently entitled to the remaining unvested shares; but no child who has attained twenty-one is entitled to a vested interest in more than one-sixth until his share is increased by the death of one or more of the other children under twenty-one. This is as true of the income as of the capital, and is in accordance with common sense and justice, and is, moreover, warranted by *Hawkins v. Combe* (1 B. C. C. 335) and *Brandon v. Aston* (2 Y. & C. Ch. 24), which last case is indistinguishable in any material respect from the present. The principal authorities relied on by the appellant are *Shepherd v. Ingram* (Amb. 448), *Mills v. Norris* (5 Ves. 335), and *Scott v. Scarborough* (1 Beav. 154). But when those cases are looked at it will be seen that not one of them decides the rights, *inter se*, of the existing members of a class of persons contingently entitled to property. *Shepherd v. Ingram* was a decision on the rights of such a class of persons on the one hand, and other persons not included in that class on the other. But in this case we have no concern with any one not a member of the class to whom the gift is made. That class cannot now wholly fail, for one child has attained twenty-one, and if all the other members of the class die under twenty-one the child who has attained twenty-one will take the whole fund absolutely. There is good sense in saying that the income of property given contingently to a class of persons belongs to its members for the time being as against persons who are only entitled if and when the class

ceases to exist, but there is no sense in saying that one of a class takes the whole income in which other persons belonging to the same class have already a contingent interest which may become absolute. In *Mills v. Norris* and *Scott v. Scarborough* the question for decision was whether some members of a class were entitled to the income of property given to them and others of the same class who were not yet born, and the answer was, Yes. The decision was just. To treat the future possible rights of unborn persons as existing rights, even if only contingent, would have been to depart from sound principles. The other older cases cited by the appellant are open to similar observations or present still less difficulty. *Re Jeffery* (1891, 1 Ch. 671) proceeded, in my opinion, upon a misconception of the cases to which I have alluded, and cannot be supported. *Furneaux v. Rucker* (W. N., 1879, p. 135), referred to by North, J., in *Re Jeffery*, and again in *Re Adams* (1893, 1 Ch. 329), presents some difficulty, but it was not a case of residue, and I do not know enough about it to adopt it as an authority for departing from the principle on which *Hawkins v. Combe* and *Brandon v. Aston* were decided. I come, therefore, to the conclusion that the infant children are contingently entitled to five-sixths of the residue with which we have to deal, and that neither the whole capital nor the whole income of that residue is, during their minority, vested in, or payable to, the child who has attained twenty-one. If this be so, it is plain that the Conveyancing Act, 1881, s. 43, authorizes the trustees to apply the infants' contingent shares of income towards their maintenance. It is true that if all the members of the class had died under twenty-one the next of kin would have taken, but, notwithstanding that possibility, the Act authorizes the application of the income towards maintenance. This was decided, and quite rightly, in *Re Adams*. So although, if those children who are still under age should die under twenty-one, the child who has attained twenty-one will take their shares, still the Act authorizes the application of the income of their contingent shares to their maintenance, for the income contingently belongs to them. This conclusion is quite consistent with *Re Dickson* (29 Ch. D. 331), for the interest on the legacy there in question did not follow the legacy before it became vested, but was payable to persons other than the legatee. The court held that section 43 did not authorize the maintenance of an infant out of income which did not, and never could, belong to him, but the Act was clearly intended to authorize, and does authorize, his maintenance out of income which will become his if he lives long enough to acquire a vested interest in the property from which the income arises. This appeal must be dismissed, with costs.

LOPES and KAY, L.JJ., concurred.—COUNSEL, Byrne, Q.C., and G. Lawrence; Farwell, Q.C., and Davenport Cunliffe; H. F. Wilson. SOLICITORS, Cunliffe & Davenport; Sutton, Osmoney, & Rendall.

[Reported by C. F. DUNCAN, Barrister-at-Law.]

Re NASH, PRALL v. BEVAN—No. 2, 23rd May.

WILL—CONSTRUCTION—"NEAREST RELATIVES THEN LIVING"—TIME OF ASCERTAINING CLASS.

This was an appeal from a decision of Kekewich, J. Samuel Nash, who died in 1879, by his will, dated the 24th of March, 1870, gave, devised, and bequeathed the whole of his estate and effects to his wife for life, and after her decease directed that "the nearest relatives then living (to be hereafter named in a codicil) should receive the benefit equally among them." The testator died without having made any codicil. His wife died on the 20th of January, 1893. On the 6th of April Kekewich, J., held that upon the death of the wife the property passed to the persons, other than the wife, who would have been next of kin by blood of the testator if he had survived his wife and died immediately thereafter.

THE COURT (LINDLEY, LOPES, and DAVEY, L.JJ.) allowed the appeal.

LINDLEY, L.J., said that "the nearest relatives" meant the testator's next of kin by blood, but that the class must be ascertained at the date of the testator's death, only those members of the class to take who survived the wife.

LOPES and DAVEY, L.JJ., concurred.—COUNSEL, J. M. Goss; E. Ford. SOLICITORS, C. & E. Woodroffe; Lee, Ockerby, & Kerrington, for Thomas Buss, Tunbridge Wells.

[Reported by C. F. DUNCAN, Barrister-at-Law.]

High Court—Chancery Division.

Re SHAW, ROBINSON v. SHAW—North, J., 25th May.

SETTLEMENT ON FUTURE ILLEGITIMATE CHILDREN—"CHILD EN VENTRE SA MÈRE."

This was an adjourned summons taken out to determine who were entitled to certain trust funds under the following circumstances:—In 1843 William Shaw went through the ceremony of marriage with Emma Bentley, his aunt of the half blood. On the 19th of April, 1844, a settlement was made of £15,000, to which Emma Bentley was entitled, on the "husband" and "wife" successively for life, with remainder to the issue of the "marriage" as Emma Bentley should by deed or will appoint. On the 3rd of May, 1844, Elizabeth, the eldest daughter, was born. There were ten children, of whom six were now living. William Shaw died in Emma's lifetime, leaving all his property to her. Emma by her will appointed, under the power in the settlement, to her six children and a grandchild, and died in 1892. It was now contended on behalf of Elizabeth, the eldest daughter, that as she was *en ventre sa mère* at the date of the settlement she was in a different position from the other children. They being future illegitimate children at the date of the settlement could not take, but Elizabeth, being then *in esse*, took, it was said, both the share appointed to her and the rest of the property in default of appointment. *Oceleston v.*

Fulllove (22 W. R. 305, L. R. 9 Ch. 147), *Re Horner, Bagleton v. Horner* (36 W. R. 348, 37 Ch. D. 695), *Pratt v. Mathew* (22 Beav. 328), and *Re Bolton, Broten v. Bolton* (34 W. R. 325, 31 Ch. D. 542) were cited.

NORTH, J., said: In my opinion this child cannot take. The facts are shortly these. Intercourse commenced in 1843 between parties whose relationship was such that they could not marry and have legal issue. On the 19th of April, 1844, a settlement was made on the lady William Shaw called his wife. On the 3rd of May, 1844, one child was born, and nine others were born subsequently. The husband died in 1880, the wife in 1892. Under the settlement it is said that the first child takes the whole. It is conceded that the rest cannot take anything, inasmuch as the settlement is a provision for illegitimate children who were not even begotten. It was, no doubt, present to the mind of the parties that one child was likely to be born at an early date, but it was intended to make a provision for all illegitimate children who should be born. The child was *in esse* as it was within a month of its birth, and it might have had a settlement made upon it if apt words, e.g., "the child begotten but not yet born," had been used. But the only reference is to a class of future illegitimate children. It is said that "child" meant "reputed child," and that in the lifetime of the father and mother their conduct was such that the child was acknowledged. That is not enough, because this is the case of a deed and not of a will. The child could not have any reputation as being a child of any particular person at the time of the deed, because it was not born.—COUNSEL, Strickland, Vernon Smith, C. James, Fellows. SOLICITORS, Stibbard, Gibson, & Co., for C. M. Booth, Ashton-under-Lyne.

[Reported by G. B. HAMILTON, Barrister-at-Law.]

Winding-up Cases.

Re ANGLO-AUSTRIAN PRINTING AND PUBLISHING CO.—Vaughan Williams, J., 28th May.

COMPANY—WINDING UP—TAXATION OF COSTS—OFFICIAL RECEIVER'S REPORT—INSTRUCTIONS FOR BRIEF—THIRD COUNSEL—FEES FOR CONSULTATIONS—REFRESHERS—COMPANIES WINDING UP RULES, 1890, s. 78—R. S. C., LXV., 27, 48, APPENDIX N., PART I., r. 81.

This was an application to vary the registrar's certificate of taxation. A summons had been taken out by the official receiver and liquidator under section 10 of the Companies (Winding-up) Act, 1890, and adjourned into court. One of the respondents was ordered to pay the applicant's costs. The hearing extended over several days, and the papers were very voluminous. Part of the evidence was given *ex rec.* The registrar had disallowed the following items: (a) instructions for official receiver's special report under rule 78 of the Companies Winding up Rules, 1890; (b) drawing such report at 1s. per folio; (c) making copy of same for printer; (d) instructions for brief; (e) fees of applicant's third counsel and costs incidental to his employment; (f) fees to counsel for consultations (after the first one) during the hearing; (g) refreshers to counsel. The official receiver and liquidator applied to vary the registrar's certificate of taxation.

VAUGHAN WILLIAMS, J., held: As to (a), (b), and (c) that the registrar had rightly refused to treat the report as a pleading, or equivalent to a pleading; that it was not an affidavit, or within R. S. C., 1883, ord. 65, r. 27, and that it was rightly held to be a statement of facts, for which the only charges which could be made were, for drawing at 8d. a folio, and copying at 4d. a folio. As to (d), that the registrar was right in holding that this charge could not be made, inasmuch as the bearing of the application was not "the hearing or trial of an action upon notice of trial or notice for judgment given" (R. S. C., 1883, Appendix, Part I., r. 81), and was right in allowing for drawing and copying all the necessary proofs and statements of the witnesses and observations at the rate of 1s. for drawing and 4d. for each copy for counsel. His lordship, however, said that in his opinion the rule ought to be altered so as to allow instructions for brief on a misfeasance summons. As to (e), reversing the registrar's decision, that it was essential to justice, having regard to the issues raised and the probable and actual length of hearing, that the fees of and costs as to three counsel should be allowed. As to (f), that the registrar was right in refusing to allow for consultations day by day. As to (g), that the registrar was mistaken in supposing that he had no power to allow refreshers on a summons adjourned into court, for that such a case where oral evidence was adduced was a matter within R. S. C., 1883, ord. 65, r. 48, and section 100 of the Judicature Act, 1873; and that on this point the matter must be referred back to the registrar, but without any intimation of the judge's opinion as to whether it would be right to allow any refreshers.—COUNSEL, Muir Mackenzie; C. E. E. Jenkins. SOLICITORS, Guah, Phillips, Walters, & Williams; Maddisons.

[Reported by V. DE S. FOWER, Barrister-at-Law.]

High Court—Queen's Bench Division.

THE QUEEN v. DENNIS—C. C. R., 28th May.

PUBLIC HEALTH—SELLING NUTS UNFIT FOR HUMAN FOOD—WHOLESALE DEALER—EVIDENCE OF INTENTION—NOTICE TO PURCHASER—PUBLIC HEALTH (LONDON) ACT, 1891 (54 & 55 VICT. c. 76), s. 47.

Case stated by the chairman of the County of London Sessions, the question being whether the defendant was rightly convicted of an offence under section 47, sub-section (3), of the Public Health (London) Act 1891. That section provides as follows: (1) "Any medical officer of health or

sanitary inspector may at all reasonable times enter any premises and inspect and examine . . . (6) any article, whether solid or liquid, intended for the food of man, and sold or exposed for sale or deposited in any place for the purpose of sale or of preparation for sale, the proof that the same was not exposed or deposited for any such purpose, or was not intended for the food of man, resting with the person charged; and if any such article appears to such medical officer or inspector to be diseased or unsound or unwholesome or unfit for the food of man, he may seize and carry away the same himself or by an assistant in order to have the same dealt with by a justice. (2) If it appears to a justice that any animal or article which has been seized or is liable to be seized under this section is diseased or unsound or unwholesome or unfit for the food of man, he shall condemn the same and order it to be destroyed, or so disposed of as to prevent it from being exposed for sale or used for the food of man; and the person to whom the same belongs or did belong at the time of sale or exposure for sale or deposit for the purpose of sale or of preparation for sale or in whose possession or on whose premises the same was found shall be liable on summary conviction to a fine not exceeding £50 for every animal or article, or if the article consists of fruit, vegetables, corn, bread, or flour, for every parcel thereof so condemned, or, at the discretion of the court, without the infliction of a fine, to imprisonment for a term of not more than six months with or without hard labour. (3) Where it is shown that any article liable to be seized under this section, and found in the possession of any person, was purchased by him from another person for the food of man, and when so purchased was in such a condition as to be liable to be seized and condemned under this section, the person who so sold the same shall be liable to the fine and imprisonment above-mentioned unless he proves that at the time he sold the said article he did not know and had no reason to believe that it was in such condition. The facts in the present case were as follows: The defendant, a fruit and potato broker carrying on business in Covent-garden, on the 11th of October, 1893, received a consignment of 83 bags of Grenoble walnuts for sale on behalf of a foreign owner. One bag was taken from the bulk as a sample, and the walnuts in that bag were good, nor was there anything in the external appearance of any of the packages which formed the bulk or in their weight or smell to indicate that they were not equal to the sample. It was admitted, however, by the defendant that the walnuts were of a cheap quality and liable to go bad quickly, and that he knew that most of the bags would in all probability contain a greater or less number of walnuts which were bad and unfit for the food of man. On Saturday, October 21, ten bags were sold to a customer, who, later on in the same day, returned eight of them as bad—that is, as containing so many bad nuts that it was not worth the trouble and expense of separating them from the good. Knowledge of this return, however, did not reach the defendant until Monday, the 23rd, and upon receiving this intimation he caused the whole of the bulk then in his possession to be examined, and such of the bags, 23 in number, as were found to be worthless, were destroyed. Before the return of the eight bags Charles Lyons, a wholesale and retail fruiterer, after examining the sample, bought and paid for twenty other of the bags. Such purchase and payment were made at the pigeon hole of the pay-desk in the defendant's shop, over which was exhibited a large printed notice in big type as follows:—"Special notice to buyers. Original packages of either fruit or vegetables, the contents of which may partly prove unsound, either from delay in transit or any other cause, are sold on the express condition that the buyers sort the contents and destroy the unsound portion before being offered to the public.—W. DENNIS." It was also proved that it was the practice of fruit brokers in Covent-garden to sell foreign fruit in the packages in which it comes from abroad, without examination of the contents, except by opening one or more samples according to the size of the consignment, and by seeing whether the outside of the packages shewed any signs of damage, and by testing the weight and smell; that packages were frequently sold, although the brokers knew, or had reason to believe, that some part of the contents were bad and unfit for human food, and that as between brokers and buyers it was the buyer's duty to see that the bad fruit was separated from the good and destroyed, and that none of it was offered to the public. It was, moreover, stated by witnesses that there was neither time, nor room, nor skilled labour enough obtainable at Covent-garden to enable the brokers to sort the good fruit from the bad before it was sold by them. None of the walnuts sold to Lyons were ever offered by him for sale, for he discovered on the day on which he bought them that the greater number of them were bad. He kept them until the following Monday, the 23rd of October, when he handed them to the sanitary inspector for the Vestry of Bermondsey, by whom, on the same day, they were taken to a police magistrate, inspected and condemned by him as unfit for the food of man, and destroyed. On these facts the counsel for the defendant contended, first, that no offence under sub-section 3 of section 47 had been shewn, because that sub-section only applied where the person in whose possession the articles in question were found had himself, committed an offence under sub-section (2); secondly, that if the defendant had contracted with Lyons that Lyons should, in accordance with the notice, sort the bags and destroy the unsound walnuts, the defendant would not be guilty of the offence charged, and that the notice was evidence of such a contract; thirdly, that the jury should be asked whether the defendant, when he sold the packages, knowing there were some bad ones among them, intended the bad or only the good ones for the food of man. The chairman overruled the first and second contentions and declined to leave the question (3) to the jury, and he directed the jury to find the defendant guilty if they found that he sold the walnuts to Lyons, and that the walnuts were at the time of sale unfit for the use of man; unless he proved that at the time he sold them he did not know, and had no reason to believe, they were unfit for the food of man. And he further told the jury that the defendant could not contract himself out of the liability to a

penalty under the Act by agreeing with Lyons to sort out and destroy the bad nuts, and that they must altogether disregard the notice. The question was whether this direction was right. The case was argued on the 28th of April, before Lord Coleridge, C.J., and Hawkins, Mathew, Cave, and Grantham, JJ., and was re-argued before the full court on the 5th of May, when judgment was reserved.

THE COURT (HAWKINS, CAVE, GRANTHAM, CHARLES, VAUGHAN WILLIAMS, LAWRENCE, WRIGHT, COLLINS, BRUCE, and KENNEDY, JJ., MATHEW, J., dissenting) held that the conviction must be quashed.

CAVE, J., delivered a written judgment in favour of quashing the conviction, on the ground that the walnuts were never seizable under sub-section (1) while in the possession of Lyons, and that, therefore, the defendant could not be convicted under sub-section (3).

MATHEW, J., in the course of a written judgment to the effect that the conviction ought to be affirmed, said it was not denied that the walnuts were unfit for human food, and he saw no reason to doubt that at the time when the defendant sold them to Lyons the walnuts were liable to be seized on the ground that they were intended for the food of man, and were sold to be used for that purpose. In regard to the notice, they were asked to add a proviso to the section, to the effect that the sale of what was unfit for food should be lawful if the seller stipulated that the buyer before re-sale should separate the sound from the unsound portion, and he had no reason to believe the Legislature contemplated any such addition to the statute. He did not think the seller could in this way shift his responsibility upon the buyer.

HAWKINS, J., in the course of a written judgment (in which CHARLES, VAUGHAN WILLIAMS, LAWRENCE, WRIGHT, and COLLINS, JJ., concurred), said: The mere possession of an article of food ordinarily used as human food which is in an unwholesome condition is not unlawful; nor is the sale of it for any other purpose than for human food. It may be lawfully dealt with and sold for manure, or for a variety of other purposes not necessary to enumerate. It is the sale or exposure of it with the intention that it shall be used for human food which is an essential element to the rendering the possession of it illegal; and it is immaterial whether the sale be with the intention that the purchaser is himself to be the consumer or whether it is sold with a view to its resale for human food by the purchaser. The burden of proof that such intention did not exist is, by section 47, cast upon the person charged with an offence, and in the absence of such proof the intention to sell for the food of man will be assumed if an article ordinarily so used be found exposed for sale or sold, &c. The non-existence of such a criminal intention is a fact to be established by evidence, and may be proved in a variety of ways; among others, for instance, a *bond fide* contract with the purchaser subject to a condition that an article unfit for human food should not be so used, or disposed of to be so used by others, would be evidence to negative such intention. I say a *bond fide* contract, because a mere illusory formal contract to that effect, coupled with an underlying intention that the restrictive stipulation need not be observed, would be worthless as a protection to the accused; but the evidence of the contract, together with the question of *bona fides*, ought to be considered by the justices if they have to determine the case, or submitted to the jury, if the defendant elects to be tried by jury, for their consideration; and such jury ought to be asked whether they find the criminal intent negatived by the evidence. In this case, I think, having regard to the practice of the trade as mentioned in the case and the notice, there was evidence for the jury to consider. See *Symonds v. Payne* (30 L. J. Ex. 256), *Sandys v. Small* (3 Q. B. D. 449). And if they upon such evidence had come to the conclusion that the defendant *bond fide* did not intend the articles to be, and that he sold upon an express condition that they should not be, used for the food of man until the bad walnuts had been separated from the good ones and destroyed, the defendant would have been entitled to an acquittal. Of course, I do not mean to say that the mere fact that the contract of sale was in accordance with the notice would of itself be conclusive as a defence. I only say that the contract was evidence material to the issue, and, in my opinion, the chairman was wrong in refusing to leave the question I have suggested, and which was in substance that which the learned counsel desired should be left to the jury. I have personally entertained a doubt during the consideration of this case, when articles of food of the same character—e.g., oranges—some portions of which are good and some bad are mixed together, but the bad are severable from the good, and are not in such proportion to the good as to make the whole unfit for human food, how the sanitary inspector and the justices ought to deal with them. It is not necessary, however, now to settle that point to-day. I turn my attention now to the offence created by sub-section (3). To constitute such an offence it must be shewn—first, that articles liable to seizure were found in the possession of a person who has purchased of the person accused, for the food of man; secondly, that when so purchased the articles were in such a condition as to be liable to be seized and condemned. Upon the facts stated in the case I fail to see any evidence of these requirements to justify the conviction. I think it cannot be truly said that the walnuts were, even according to the ordinary meaning of the term, "found" in the possession of Lyons at all. They were voluntarily taken by Lyons to the sanitary inspector at the vestry-hall. They were not, therefore, in any sense of that word, "seized" by the inspector. They were not when handed by Lyons to the inspector (even if that could be called a finding and seizure) liable to be seized under sub-section (1). They were certainly not then intended for the food of man, for they were handed to the inspector with a view simply to their destruction as unfit for food. They were never whilst in Lyons' possession either sold or exposed for sale, or deposited in any place for the purpose of sale, or of preparation for sale; and if upon the facts disclosed in the case Lyons had been charged before the magistrate he could not have been lawfully convicted under sub-section (2). The absence of all proof that the

walnuts were found or were liable to seizure whilst in Lyons' possession would alone be fatal to the conviction; but even in the defendant's possession, bad as they for the most part were, they were not seizable for condemnation, even in his warehouse or in his shop, nor could he have been convicted if he could prove that the nuts in their unwholesome condition were not sold or offered for sale, nor intended for the food of man. Proof of the absence of such intention the defendant undoubtedly was entitled to offer to the jury. His counsel endeavoured to do so. The evidence so offered was, in my opinion, very material to that issue, and I think the chairman wrongly rejected it. I am also of opinion that the direction of the chairman to the jury was erroneous. He seems to have forgotten that to satisfy the requirements of the 3rd sub-section, essential to a conviction, the jury ought to have been asked to find upon the facts necessary to establish not merely the sale by the defendant to Lyons, and that the nuts were then unfit for human food, but that they were liable to seizure under sub-section 1, both in the hands of the defendant and of Lyons—that liability involving those most important questions of the intention of the defendant, and the object or purpose for which the nuts were sold by the defendant to and purchased by Lyons. I do not agree altogether in the first contention of the defendant's counsel, viz., that the defendant could not be convicted under sub-section (3) unless Lyons could be convicted of an offence under sub-section (2); but I do agree that Lyons must have been placed in circumstances which would render him liable to a conviction, unless he could establish that the walnuts, had they been seizable when in his possession, were not purchased or intended by him for the food of man. The circumstances as against each must be such as to constitute a *prima facie* case against each, but the guilt of each must depend upon whether the criminal intention existed, i.e., to sell for human food. I should not have felt it necessary to discuss this matter at so much length, and with so much detail, had I not felt its great and grave importance, not only to the defendant, whose reputation as a respectable fruit broker I see no reason to question, but to the whole body of fruit brokers, who would find it difficult to pursue their calling if, having done all in their power to prevent unwholesome fruit being offered for sale for human food, they were in peril of criminal prosecution, involving serious fine or imprisonment, under such circumstances as those before us. I recognize to the fullest extent the policy and propriety of severely dealing with those who wilfully or recklessly expose for sale for human food articles they know to be in an unfit condition for consumption; but every man ought to have the fullest opportunity of establishing his innocence if he can. From a grave oversight on the part of the learned chairman, I think the defendant has been deprived of that opportunity. I think the conviction ought to be quashed, because, on the admitted facts, no offence under sub-section (3) could be established, and because, even assuming a *prima facie* case, the chairman refused to put before the jury material evidence tendered for the defence, and misdirected the jury in telling them what would constitute guilt. The conviction must be quashed.

GRANTHAM, J., and KENNEDY, J. (with whom BRUCE, J., concurred), read judgments to the like effect. Conviction quashed.—COUNSEL, Sir Henry James, Q.C., and R. D. Muir; G. Elliott. SOLICITORS, Wilson & Wallis; J. Harrison.

[Reported by T. R. C. DILL, Barrister-at-Law.]

Solicitors' Cases.

SOLICITORS ORDERED TO BE STRUCK OFF THE ROLLS.

25th May.—THOMAS NOTON (12, Great Swan-alley, City of London).

25th May.—CLAUDE ASHLEY ANSON PENLEY (5, John-street, Bedford-row, London).

25th May.—STRODE UPTON ROBINS (35, Bedford-row, London).

THE FINANCE BILL, 1894.

THE following is the report of a committee of the Council of the Incorporated Law Society on the Finance Bill, 1894, so far as it relates to the death duties:—

The object of the Bill is to impose duties on all property passing on a death after the 31st of May, 1894, on a scale ascending according to the value of the property, and so as to tax real and personal estate to an equal amount; irrespective of the number of persons between whom it is to be divided, of the relationship of those persons to the predecessor, and of the duration of their interest.

The death duties are already a most intricate subject which few thoroughly understand, and the present Bill will greatly complicate them, not only during the transitional period, but permanently.

The Bill consolidates to some extent the existing duties, but the consolidation is incomplete. The new duty, although imposed under one name, is really two duties, and the old legacy and succession duties remain unaffected, except that succession duty is increased by henceforth neglecting, in the calculation, the age of the successor, and charging the duty on the capital value of the estate. Anomalies already exist; the present Bill will increase the number of them.

With a graduated scale such as proposed by this Bill (where £49,990 will pay at 4½ per cent.—£2,250, and £50,010 will pay at 5 per cent.—£2,505—that is, an estate only £20 larger will pay £255 more duty), great disputes will arise on small sums. This would have been avoided by making graduation in the way usual with commission, say a certain percentage up to £1,000, and a certain other percentage for the next £5,000,

and so on, thus annihilating the importance of those disputes on the margin of each step.

It is to be regretted that opportunity has not been taken to abolish the *ad valorem* stamp duty on settlements of personality, which is most unequal as compared with reality, and weighs heavily in settlements of life policies or personality in reversion.

The council are not called on to express any opinion as to the policy of the proposed taxation. The following report is a short summary of the effect of the Bill as drawn, with suggestions for some modifications in its details and in the machinery for collecting the new duties.

Clause I. On the death of everyone dying after the 31st of May, 1894, estate duty is to be paid on the *principal value* of all property, real or personal, settled or not settled, which passes on the death at the graduated rates prescribed in clause XIV. This new duty is to be in lieu of the existing—

1. Stamp duties on affidavit lodged on applying for probate or administration.

2. Stamp duties imposed by section 38 of the Act, 1881, and extended by section 11 of the Act of 1889—that is, account duty.

3. Additional succession duties imposed by section 21 of the Act of 1888.

4. Temporary estate duties imposed by sections 5 and 6 of the Act of 1889.

5. The 1 per cent. legacy and succession duty now payable.

II. (1) Property passing on the death of the deceased is to include:—

(a) Property of which the deceased was competent to dispose.

The Interpretation clause XVIII. (2) enacts that a person is competent to dispose of property which he could if *vis juris* dispose of, including a tenant in tail in possession or not, and includes property which deceased had power to dispose of whether by deed or will, notwithstanding he has not exercised such power. A tenant in tail not in possession has but seldom "power to dispose of" the entailed estate. This definition is inconsistent with the exemption in clause IV. (2), and it is suggested that the words "or not" should be struck out.

(b) Property in which any person had an interest ceasing on the death of the deceased where a benefit accrues to anyone.

It is suggested that the word "where" should be omitted, and the words "to the extent to which" inserted for the reasons set out under clause III.

(c) Property now subject to account duty (including real property which would under the Act of 1889 have been liable if it were personality) and if the words "voluntary," "volunteer," &c., were omitted from that Act.

(d) Any annuity purchased by the deceased to the extent of the benefit accruing to any person by the death.

Sub-sections (b) and (d) will impose duties on the grantor of a lease for lives, or of an annuity on their ceasing. The Succession Duty Act of 1853, s. 12, provides that no succession duty shall be payable where the predecessor and the successor are the same person. It is suggested that this ought to be extended so as to include the estate duty.

Property liable to duty also includes property abroad if it is liable to legacy or succession duty, or would be so liable but for the relationship of the person to whom it passes.

Property abroad has hitherto been exempt from probate duty, on the ground that an English probate could not give a title to it. A grant in respect of property abroad has to be obtained from the foreign authorities, who impose their own duties on it. This sub-section excludes any claim for estate duty on property abroad belonging to foreigners and on real estate abroad belonging to British subjects.

By the Interpretation clause XVII. (3) property includes any property in which the wife or husband of the deceased takes an estate by dower or curtesy.

(2) Provides that estate duty shall not be payable in respect of property held by the deceased as trustee for another person under a disposition not made by the deceased.

The words "under a disposition not made by the deceased" appear to be unfair. If the deceased is a mere trustee without beneficial interest, duty ought not to be charged on his death on the property of which he was trustee, no matter who created the trust.

III. All property passing on the death of deceased is to be aggregated to form one estate, so as to ascertain the proper rate, but property which under a disposition not made by deceased passes to any other person than a wife, husband, or lineal descendant without any benefit being reserved or given to any of them, is not to be aggregated, but to be a separate estate.

It is suggested that the words "without any benefit being reserved or given to any of them" should be struck out, and that there should be added at the end of the clause the following words:—"But if any benefit be reserved or given to the wife, or husband, or a descendant of the deceased, such benefit shall be aggregated with any other property of the deceased, for the purpose of fixing the graduated rate."

If the Bill stands as drawn in the common case of a tenant for life of a settled estate dying, and the estate passing away to collaterals in consequence of the deceased not having issue capable of inheriting, and if, as is generally the case, the deceased had the power and exercised it of giving a jointure to a widow or portions to his daughters, the whole value of the estate, notwithstanding its passing away to collaterals, would have to be aggregated with the deceased's other property, and so increase the duty payable on that, although the inheritors of the other property derived no benefit from the settled estate. In this very common case the

deceased has "no power to dispose of" the property. The same observation applies to property in which the wife or husband of the deceased takes an estate by dower or curtesy if the property passes on the death to collaterals.

This scheme of aggregation, coupled with the subsequent clauses, imposing on all persons having the custody of any property belonging to a deceased person, and all purchasers of such property, an obligation to see that the estate duty on it has been paid, will seriously complicate all transactions.

As the amount of duty on each item of property depends on the aggregate amount of property passing by the death, it will be difficult to obtain from the commissioners the certificate prescribed by clause X., that the full estate duty on any particular item has been paid, and without this certificate no single item of the deceased's property can be paid or transferred to or sold by the executor (see clauses VII. and VIII.).

The system of aggregation will also increase the difficulty of dealing with reversionary interests, as it will not be possible to know beforehand at what rate duty will have to be paid. It would be useful if, on application by persons intending to deal with reversions, the commissioners were authorized to give a certificate fixing the rate at which duty is to be chargeable on them, and such certificate were made to free the property in the hands of purchasers or mortgagees from any higher rate of duty.

IV. (1) If the property liable to duty is settled by the will of the deceased, or after the death remains settled by virtue of any disposition, a further estate duty is to be paid at the rate of one per cent., but if estate duty has been already paid since the settlement, or if probate or account duty has been previously paid (see clause XVII. (1)), the estate duty shall not be payable again until the deceased person was or had been competent to dispose of it.

Under this clause, where real property or settled personal property on which account duty has not been previously paid passes on a death after the 31st May, 1894, under a settlement created before that day, it will have to pay estate duty, in substitution for succession duty, if the property passes to lineal descendants; and in addition to it, if it passes to collaterals, *e.g.*, if the property is settled on lineal descendants, and the aggregate value of it is £25,000, it will pay £5 10s. per cent. estate duty instead of £1 10s. per cent. succession duty.

(2) If a person interested under a settlement dies before coming into possession, and if the settlement continues in existence after his death, this death will not create an estate duty.

The inconsistency between this sub-section and clause II. (1) (a) has been already pointed out.

V. (2) The executor shall pay estate duty in respect of all personal property wheresoever situate of which the deceased was competent to dispose at his death on delivering the Inland Revenue affidavit, and may pay it on any other property.

Under the interpretation attached to the words "competent to dispose of" in clause XVIII. (2), there may be a substantial amount of personal property of which the deceased was competent to dispose, but of which the executor will not be able to get possession. The executor ought only to be liable to pay the duty on the property of which the probate will enable him to get possession. Further, the introduction of the words "wheresoever situate" requires the executor to pay estate duty on the deceased's property abroad before he can get his probate in England. This is quite unreasonable.

The Bill ought to contain some machinery for enabling an executor to obtain, as he can do now, partial or provisional probate and the necessary certificates of payment of duty in respect of such property as is within his reach or within his knowledge. If this is not done, there will be delay which must involve very serious consequences.

This sub-section authorizes the executor to pay the estate duty on any property other than the personal property of which the deceased was competent to dispose. There does not appear to be any reason why an executor should be authorized to pay duty on property over which he will never have any control, and which will pass direct to other persons, especially as clause IX., sub-section 5, enables the person who pays the estate duty to have power to raise such duty by sale or mortgage of the property subject to it. In case of quarrels between the different persons interested, the power for the executor to pay and to get a charge on the other property might lead to many disputes.

(3) Estate duty not paid by executor is to be paid by persons accountable within six months on an account, but the payment of duty on real property may be postponed and paid by eight yearly instalments with interest at 3 per cent.

(4) The estate is to include income up to date of affidavit or account.—The sub-section does not say whether such income is to be included in calculating the aggregate. If it is, the rate of duty may be increased on property passing to one set of persons by delay on the part of other persons over whom they have no control.

VI. (1) In ascertaining the value of the estate for the purpose of duty, no allowance is to be made for debts or incumbrances incurred or created by the deceased, except where such debts were created for full consideration and money's worth.

It is suggested that all the words in the clause after "and for debts and incumbrances," to the end of sub-section 3, should be struck out. If the successor takes the property burdened with a debt legally created by the predecessor, the successor ought only to pay duty on

the benefit he gets, and this should apply whether the debts are due to persons abroad or at home, and whether the consideration for them was money or other valuable consideration, such as marriage, except in the cases of settlements executed within twelve months before the death, which are liable to duty under clause 1.

(4) Provides that reversions to which the deceased was entitled may be paid on at the value at the time of death, or subsequently when the reversion falls in; but if the payment is postponed till the reversion falls in, the rate of duty upon the reversionary interest is to be calculated according to its value at that time, together with the value of the estate as originally ascertained.

This clause requires amendment by inserting "only one" in line 35 between the words "expectancy" and "estate," so as to make it clear that only one duty is payable.

(5) The value of the estate is to be ascertained by the commissioners.

(6) Anyone aggrieved by the valuation of the commissioners must pay the duty on their valuation and then appeal to the High Court, and if the court thinks the valuation too high the excess duty shall be repaid.

This reverses the present law, which requires proceedings by the Commissioners of Inland Revenue to enforce payment according to their estimate if it is not agreed to.

The Succession Duty Act, s. 45, provides a mode of valuation for calculating that duty. Section 50 of that Act gives an appeal in small cases to the county courts. This sub-section leaves the matter entirely in the hands of the Commissioners of Inland Revenue, without any directions as to the mode of calculation, and provides no appeal except to the High Court, the cost of which would be prohibitory in all but large cases. The difficulty of ascertaining the capital value of real estate is notorious, and there can be no doubt if the Bill is passed in its present shape it will lead to endless disputes.

(To be continued.)

LAW SOCIETIES.

LAW ASSOCIATION.

The following is the seventy-seventh report of the board of directors of the Law Association (for the benefit of widows and families of solicitors in the metropolis and vicinity) to the annual general court, held on Thursday, the 31st of May, Mr. Charles Burt in the chair.

1. The directors have the pleasure of submitting a report of their proceedings and the accounts for the past twelve months.

2. The property of the association now consists of the following investments, viz:—Consols, 2½ per cent., £22,480 11s. 9d.; India 3 per Cents., £4,162 18s. 6d.; India 3½ per Cents., £465 13s. 2d.; Great Indian Peninsular Railway Stock, £2,500; East Indian Railway Co. (Annuity Class B), £6,837 10s.

3. The income of the association for the year now ending is as follows:—Dividends on the above investments £1,190 15s. 10d., life and annual subscriptions for the like period, £310 16s., making the total income of the association £1,501 11s. 10d., for the year.

4. The directors have distributed £1,045 amongst 26 members' cases, and £200 amongst 18 non-members' cases, making the total relief granted £1,245.

5. The directors have with deep regret to report the deaths during the past year of the following members of the association:—Mr. John Wainwright, Mr. Charles Burrows, Mr. Thomas Beaumont, and Sir Arnold William White.

6. By the regulations of the association, the president, vice-president, treasurers, directors, and auditors for the ensuing year are to be elected at the present meeting.

7. The directors feel that having regard to the highly beneficial operation of the association in the past, they may well urge upon the members the desirability of their making further personal efforts to promote its interests.

LAW STUDENTS' JOURNAL.

LAW STUDENTS' SOCIETIES.

LAW STUDENTS' DEBATING SOCIETY.—This society (which was established in 1836) held its annual dinner on May 25 at the Egyptian Room, "Monico" Restaurant, Piccadilly-circus. Mr. Justice Romer presided. Mr. Ernest Todd proposed "The Bench and the Bar," which was responded to by Mr. Ernest Bagallay and Mr. T. W. Wheeler, Q.C., respectively. "The Houses of Parliament" were proposed by Mr. T. B. Napier, L.C.C., and Mr. T. T. Bucknill, Q.C., M.P., responded. Mr. D. Stewart Smith proposed "The Incorporated Law Society," which was responded to by the president, Mr. F. P. Morrell. Mr. Justice Romer proposed "The Law Students' Debating Society," and Mr. Clarence Harcourt replied for the society. Mr. F. K. Munton proposed "The Chairman," who replied. "The Visitors" were proposed by Mr. W. R. Kinipple, and Mr. Shearme replied. In the course of the evening Mr. Fleming Norton (Savage Club) sang "The Hopeful Nephew," "The New Home Rule," and other songs, and Mr. Fry sang "A Shilling a Day," "Father O'Flynn," &c. There were sixty-five members and visitors present. There are now 362 members on the rolls of the society, forty new members having joined during the past session.

LEGAL NEWS.

OBITUARY.

Mr. ROBERT BICKERTON POOLEY, solicitor, died, aged seventy-four, at Oundle on the 24th of May. A son of the late Mr. John Pooley, of Upwood, Hunts, he served his articles with Mr. J. Hockley, at Guildford, and was admitted in 1842. He had practised in Oundle during fifty years past, enjoying the esteem and respect of his fellow-townsmen, as also of the leading families in the county, for his elevated character and personal worth, combined with rare literary attainments, and an "old world" courtesy of manner which should never go out of fashion.

The death is announced of Dr. GEORGE GUMBLETON, barrister-at-law. He was called to the bar in 1870, and joined the Oxford Circuit. In 1875 he succeeded Mr. Charles James Coleman, the present stipendiary magistrate of Middlesbrough, as a permanent reporter for the *Times* in the Exchequer Division and subsequently in the Queen's Bench Division.

APPOINTMENTS.

Mr. JOHN CHARLES AUTY, solicitor, Sheffield, has been appointed a Commissioner for Oaths. Mr. Auty was admitted in September, 1887.

Mr. HOWARD PERCY BECHER, solicitor, 26, Bedford-row, W.C., has been appointed a Commissioner for Oaths. Mr. Becher was admitted in November, 1887.

Mr. THOMAS JAMES BROWN, solicitor, 20, King William-street, Strand, has been appointed a Commissioner for Oaths. Mr. Brown was admitted in April, 1884. He is vestry clerk and clerk to the School Board for Acton.

Mr. JOHN FLETCHER BREWER, solicitor, Wolverhampton, has been appointed a Commissioner for Oaths. Mr. Brewer was admitted in March, 1879.

Mr. FRANK BEDWELL, B.A., solicitor, Scarborough, has been appointed a Commissioner for Oaths. Mr. Bedwell was admitted in July, 1886.

Mr. HERBERT CHARLES BURRELL, solicitor, 31, King-street, Chesapeake, has been appointed a Commissioner for Oaths. Mr. Burrell was admitted in December, 1883.

Mr. GUY CYRIL BANTOFF, solicitor, Ipswich, has been appointed a Commissioner for Oaths. Mr. Bantoff was admitted in September, 1887. He is deputy registrar of the county court.

Mr. JAMES BREESE, solicitor, 40, Aldersgate-street, E.C., has been appointed a Commissioner for Oaths. Mr. Breeze was admitted in February, 1888.

Mr. JOHN BANNISTER BROWN, solicitor, 39, Seething-lane, E.C., has been appointed a Commissioner for Oaths. Mr. Brown was admitted in March, 1879.

Mr. GODFREY CHARLES COOPER, B.A., solicitor, Much Wenlock, has been appointed a Commissioner for Oaths. Mr. Cooper was admitted in December, 1889. He is town clerk of the borough of Much Wenlock, clerk to the sanitary authority, clerk to the local board, and clerk to the Barrow Sanitary Committee.

Mr. HAGGITT COLBECK, solicitor, Hull, has been appointed a Commissioner for Oaths. Mr. Colbeck was admitted in October, 1887.

Mr. WM. HENRY COURT, solicitor, Wolverhampton, has been appointed a Commissioner for Oaths. Mr. Court was admitted in Hilary, 1867, after passing the Final Examination with honours.

Mr. GEOFFREY STRATFORD CRAWSHAY, solicitor, Richmond, has been appointed a Commissioner for Oaths. Mr. Crawshaw was admitted in February, 1888.

Mr. JOHN HERBERT DENNIS, solicitor, Wisbech, has been appointed a Commissioner for Oaths. Mr. Dennis was admitted in November, 1887, after passing the Final Examination with honours.

Mr. JAMES ALFRED DOUDNEY, solicitor, Northumberland-avenue, W.C., has been appointed a Commissioner for Oaths. Mr. Doudney was admitted in November, 1881, after passing the Final Examination with honours.

Mr. HERBERT DENNISON, solicitor, Leeds, has been appointed a Commissioner for Oaths. Mr. Dennison was admitted in April, 1886.

Mr. JAMES HUTCHINSON DRIVER, solicitor, 47, Victoria-street, Westminster, S.W., has been appointed a Commissioner for Oaths. Mr. Driver was admitted in August, 1881.

Mr. ARTHUR HUTCHINSON ETCHES, solicitor, Birmingham, has been appointed a Commissioner for Oaths. Mr. Etches was admitted in July, 1887.

Mr. FRANK STRATTON ELLEN, M.A., LL.M., Lowestoft, has been appointed a Commissioner for Oaths. Mr. Ellen was admitted in July, 1876.

Mr. CHARLES RALPH AUGUSTUS EDMONDS, solicitor, 9, Gray's-inn-square, W.C., has been appointed a Commissioner for Oaths. Mr. Edmonds was admitted in August, 1878.

Mr. CHARLES BLACKWELL FOSTER, solicitor, Norwich, has been appointed a Commissioner for Oaths. Mr. Foster was admitted in February, 1885. He is deputy-coroner for Norfolk (Norwich District).

Mr. WM. CORBETT GOULDING, solicitor, Finsbury-pavement, E.C., has been appointed a Commissioner for Oaths. Mr. Goulding was admitted in February, 1887, after passing the Final Examination with honours.

Mr. TOM ELLISON GOESLING, solicitor, Bournemouth, has been appointed a Commissioner for Oaths. Mr. Goesling was admitted in June, 1883.

Mr. THOMAS GARNER, solicitor, St. Helena, has been appointed a Commissioner for Oaths. Mr. Garner was admitted in April, 1884.

Mr. WM. SEATON GRAY, solicitor, Whitby, has been appointed a Commissioner for Oaths. Mr. Gray was admitted in June, 1884. He is clerk to the Guardians, clerk to the Assessment Committee, clerk to the School Attendance Committee, clerk to the Rural Sanitary Authority, and superintendent registrar.

Mr. FRANCIS HARRIS, B.A., solicitor, Halstead, has been appointed a Commissioner for Oaths. Mr. Harris was admitted in February, 1877.

Mr. WM. HY. HALES, 15, Clifford's-inn, W.C., has been appointed a Commissioner for Oaths. Mr. Hales was admitted in March, 1883.

Mr. ARNOLD WM. WHITTILL HOLT, solicitor, 7, Argyll-place, Regent-street, W., has been appointed a Commissioner for Oaths. Mr. Holt was admitted in January, 1887.

Mr. EDWARD HENRY HIGGINS, solicitor, Liverpool, has been appointed a Commissioner for Oaths. Mr. Higgins was admitted in January, 1886.

Mr. JOHN PERCIVAL HINDLE, solicitor, Liverpool, has been appointed a Commissioner for Oaths. Mr. Hindle was admitted in February, 1888.

Mr. HENRY OSBORN JENKYN, solicitor, 63, Lincoln's-inn-fields, has been appointed a Commissioner for Oaths. Mr. Jenkyn was admitted in January, 1880.

Mr. GEORGE SAMUEL WILLIAM JEBB, M.A., solicitor, Boston, has been appointed a Commissioner for Oaths. Mr. Jebb was admitted in January, 1887.

Mr. FREDERICK ISAAC JONES, solicitor, 53, Maida-vale, W., has been appointed a Commissioner for Oaths. Mr. Jones was admitted in March, 1887, after passing the Final Examination with honours.

CHANGES IN PARTNERSHIPS.

DISSOLUTION.

JOHN HENRY GREEN and ERNEST GREEN, solicitors (J. H. Green & Son), Hull. May 23. [*Gazette*, May 29.]

INFORMATION WANTED.

TO SOLICITORS OF LINCOLN'S-INN-FIELDS.—The Solicitor who some years ago prepared the Will of one THOMAS BACCHUS, of Hammersmith, and after his death handed the same over to his relatives, is requested to Communicate with the undersigned, who will pay the solicitor's charges for information.—Newbon & Co., solicitors, 1, Wardrobe-place, Doctor's-commons, E.C.

GENERAL.

Lord Coleridge, although stated on Thursday to be still very weak and confined to his bed-room, is making favourable progress.

The benchers of Gray's-inn have awarded to Mr. Edward Austin Farleigh the "Bacon" Scholarship of £45 per annum, tenable for two years, and to Mr. John Bruce Caldwell Stephen the "Lee Prize" of £25.

Among the distinguished persons who will receive the honorary degree of D.C.L. at the ensuing Eucenia of the University of Oxford are Lord Justice Fry and Lord Justice Davey.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON			
Date.	APPEAL COURT No. 2.	Mr. Justice CHITTY.	Mr. Justice NORTH.
Monday, June.....	4 Mr. Godfrey	Mr. Farmer	Mr. Lavin
Tuesday.....	5 Leach	Mr. Rolt	Carrington
Wednesday.....	6 Godfrey	Mr. Farmer	Lavin
Thursday.....	7 Leach	Mr. Rolt	Carrington
Friday.....	8 Godfrey	Mr. Farmer	Lavin
Saturday.....	9 Leach	Mr. Rolt	Carrington
Date.	Mr. Justice STIRLING.	Mr. Justice KIRKWOOD.	Mr. Justice ROSE.
Monday, June.....	4 Mr. Pugh	Mr. Ward	Mr. Clowes
Tuesday.....	5 Beal	Mr. Pemberton	Jackson
Wednesday.....	6 Pugh	Mr. Ward	Clowes
Thursday.....	7 Beal	Mr. Pemberton	Jackson
Friday.....	8 Pugh	Mr. Ward	Clowes
Saturday.....	9 Beal	Mr. Pemberton	Jackson

BIRTHS, MARRIAGES, AND DEATHS.

BIRTH.

MEADMORE.—May 23, at 59, Blenheim-gardens, Willesden-green, London, N.W., the wife of John Anlaby Meadmore, solicitor, of a son.

MARRIAGE.

FOX—DRUMMOND.—April 28, in London, Edward Francis Fox, of 18, Bedford-row, London, W.C., solicitor, to Marie Alicia Anna Wright.

DEATH.

BEVER.—May 23, at Beaufort, James Frederick Bever, solicitor, aged 88.

BRICKDALE.—May 24, at Birkenhead, Switzerland, Matthew Inglett Fortescue Brickdale, barrister, of 8, New-square, Lincoln's-inn, aged 77.
 HAINES.—May 27, John Haines, solicitor, of 16, Great Marlborough-street, aged 68.
 RAWLINSON.—May 26, Thomas Rawlinson, of 12, New-square, Lincoln's-inn, barrister.

WARNING TO INTENDING HOUSE PURCHASERS & LESSEES.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from the Sanitary Engineering & Ventilation Co., 65, next the Meteorological Office, Victoria-st., Westminster (Estab. 1875), who also undertake the Ventilation of Offices, &c. [ADVT.]

WINDING UP NOTICES.

London Gazette.—FRIDAY, May 25.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

FINANCIAL EXCHANGE AND BUREAU, LIMITED.—Petn for winding up, presented May 22, directed to be heard on June 6. Preston, 55, Coleman st, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 5.
MYSONE WEST GOLD CO. LIMITED.—Creditors are required, on or before Aug 1, to send their names and addresses, and particulars of their debts or claims, to Robert Walker and L. J. Woodman, Dashwood House, 9, New Broad st. Snell & Co, George st, Mansion House, solors for liquidators.
MYSONE WYNAAD CONSOLIDATED GOLD MINING CO. LIMITED.—Creditors are required, on or before Aug 1, to send their names and addresses, and particulars of their debts or claims, to Robert Walker and L. J. Woodman, Dashwood House, 9, New Broad st. Snell & Co, George st, Mansion House, solors for liquidators.
NEW LAND DEVELOPMENT ASSOCIATION, LIMITED.—Petn for winding up, presented May 21, directed to be heard on June 6. Lyne & Holman, 5 and 6, Great Winchester st, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 5.
SWEETAPPLE'S UNITED PAPER MILLS, LIMITED.—Creditors are required, on or before July 15, to send their names and addresses, and particulars of their debts or claims, to John Jackson Saint, Lowther st, Carlisle. Blackburn & Main, Carlisle, solors for liquidator.

FRIENDLY SOCIETIES DISSOLVED.

HEYWOOD COMMERCIAL INN & MONY CLUB, 20, Bridge st, Heywood, Manchester. May 22
PHILANTHROPIC UNITED FRIENDS SOCIETY, Swan Hotel, Pontypool, Monmouth. May 22

London Gazette.—TUESDAY, May 29.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BARN ELMS RANGLASH CLUB, LIMITED.—Petn for winding up, presented May 25, directed to be heard on June 6. Van Sandau & Co, 13, King st, Chesapeake, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 5.
FOREST GATE SOCIAL CLUB, LIMITED.—All persons having any claim are to send full particulars, on or before June 7, to Thomas Brown, 35, Devonshire st, Newington causeway, liquidator.
NEWSPAPER PROPERTY CO. LIMITED.—Petn for winding up, presented May 22, directed to be heard on June 6. Vallance & Co, Lombard House, George yard, E.C., solors for petner. Notice of appearing must reach the above-named not later than June 5.
YORKSHIRE FRY CO. LIMITED.—Creditors who have not already sent in to Henry Kilner, 8, Market place, Huddersfield, liquidator, are required, on or before June 30, to send their names and addresses, and particulars of their debts or claims, to the said liquidator. Turner, Huddersfield, solor for liquidator.

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, May 22.

OSTROG, STANISLAS JULIAN, Trevor ter, Knightsbridge, Photographer. June 30.
BOURNOT v OSTROG, North, J. Webb, Austinfrans

London Gazette.—FRIDAY, May 25.

PARLEY, ANN JACKSON, Brighton, Licensed Victualler July 2 **De Costa v Doncaster, Stirling, J. Moreton, Serjeants' inn, Fleet st**

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, May 18.

BAYNES, JOHN FRANCIS, Deal, Fish Dealer June 19 **Brown & Brown, Deal**
BENTLEY, ROBERT MELLING, Radcliffe, Cotton Manufacturer June 30 **Grundy & Co, Manchester**
BROWN, JOHN, Southall, Gent June 30 **Smith & Atkinson, Folkestone**
COZENS, WILLIAM, Hoddesdon, Farmer June 20 **Sworder & Longmore, Hereford**
DEAVILLE, THOMAS GEORGE, Hanbury Wood End, Blacksmith June 30 **Burton, Burton on Trent**
DYDE, GEORGE, Brighton June 20 **Anderson & Sons, Ironmonger lane**
ELDERSTON, MARY, Clevedon June 30 **Newnam, Coleman st**
FISHER, WILLIAM, Aylesbury, Butcher June 12 **Horwood & James, Aylesbury**
HEAPE, JANE, Lisord pk June 10 **Greenbank, Serjeants' inn**
HENDERSON, JOSEPH, Sunderland, Shipwright June 1 **Steel & Maitland, Sunderland**
HILL-LITTLE, MARIANNE, Belfast July 12 **Nicholson & Patterson, Parliament st**

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, May 25.

RECEIVING ORDERS.

ALLSOPP, GEORGE, Pontnewydd, Beerhouse Keeper Newport, Mon Pet May 21 Ord May 21
ANDERSON, JAMES, Liverpool, Cooper Liverpool Pet May 1 Ord May 21
BAKER, BENJAMIN, Hele, Ifracombe, Farmer Barnstaple Pet May 22 Ord May 22
BATE, ANDREW, Manchester, Roller Turner Manchester Pet May 22 Ord May 22
BEALES, JOHN, Little Stanmore, Farmer St Albans Pet April 18 Ord May 23

BLOW, GEORGE, Lincoln, Tailor Lincoln Pet May 22 Ord May 22
CAFFIN, S MANNINGTON, W Kensington, Surgeon High Court Pet April 23 Ord May 21
COLLINS, JOHN JAMES, Scarborough, Ten Merchant Scarborough Pet May 22 Ord May 22
CORF, EDWIN, Derby, Confectioner Derby Pet May 22 Ord May 22
CROSE, GEORGE JAMES, Forest Hill, Gent Greenwich Pet April 24 Ord May 22
ELSON, WILLIAM, Kennington rd, Ladder Manufacturer High Court Pet May 22 Ord May 22
FOTHERGILL, FRANK, Dewsbury, Grocer Dewsbury Pet May 21 Ord May 21

GATE, JOHN GULLINE, Dewsbury, Brush Manufacturer Dewsbury Pet May 18 Ord May 18
GODSALL, GRACE HARRIETT, Bournemouth, Boarding house Keeper Poole Pet May 2 Ord May 23
GREENHOUSE, HOWARD, Worcester, Ironmonger Worcester Pet May 22 Ord May 22
HAMILTON, RICHARD MACCONACHIE, Alfreton, Veterinary Surgeon Derby Pet May 22 Ord May 23
HEAD, JOHN, Milford on Sea, Licensed Victualler Southampton Pet April 10 Ord May 22
HENNON, JOHN, and JOHN THOMAS GOODLIFF, Leicester, Boot Manufacturers Leicester Pet May 17 Ord May 19

HOSKINS, JAMES THOMAS, Upper Deal, Gent July 7 **Lewis & Pain, Dover**
KNAFF, MARGARET EMMA, Shanklin June 26 **Western & Sons, Strand**
LAMBERT, JOHN HENRY, Frome, Licensed Victualler July 21 **Ames, Frome**
LAVIE, MRS BETTY, Claines, Worcester June 16 **Parker & Lord, Worcester**
LEGGOTT, WILLIAM THOMAS, Gt Yarmouth, Boatman June 24 **Harmer & Ruddock, Gt Yarmouth**
LYDDON, WILLIAM, Winsford, Yeoman June 11 **Hole, Minehead**
MAUL, LAURA, Newport Pagnell June 16 **Crossman & Pritchard, Theobald's rd**
POWELL, JAMES, Tipton, Grocer June 16 **Edwards, Birmingham**
ROPER, NORRIS JOHN, Mageston Farm, Dorset, Farmer June 24 **Symonds & Sons, Dorchester**
RUNNACLES, SOPHIA, Coltishall, Norfolk June 30 **Prior, Norwich**
SIMMONS, CHARLES JOHN, Somerset, Esq June 30 **Wood, Wrington, Somerset**
SMITH, RICHARD CARMALT, Solihull, Leather Factor June 30 **Bonner & Co, Fenchurch st**
SMITH, SOPHIA, Wadhurst, Kent July 9 **Palmer & Wardley, Tonbridge**
TORR, JOHN, Workshop June 20 **Hodding & Co, Workshop**
TURNBULL, THOMAS, Scaling, York, Farmer June 18 **Jackson & Jackson, Middlesborough**
WHITEFORD, CHARLES CORLEY, Compton Gifford, Devon, Esq June 12 **Whiteford & Bennett, Plymouth**
WILDES, AGNES WOODS, Lowndes sq July 1 **Carlisle & Rider, New sq**
WYATT, CAROLINE, Stroud June 30 **Winterbotham & Sons, Stroud**

London Gazette.—TUESDAY, May 22.

ADDISON, MARY ANNE, Clifton July 7 **Abbot & Co, Bristol**
BIGGERSTAFF, CHARLOTTE, Islip, Widow July 9 **Kilby & Mace, Chipping Norton**
BIGGERSTAFF, SOPHIA, Islip, Oxford July 9 **Kilby & Mace, Chipping Norton**
BLAIN, FRANCES JANE, Hetherley, Berks June 17 **Bailey & Son, Bolton**
BLENKIRON, THOMAS SMITH, Lee, Esq June 24 **Mott & Co, Bedford row**
BRACKETT, JOHN, Tottenham, Gent June 30 **Andrew & Cheale, Tunbridge Wells**
CLARK, WILLIAM, Southampton Aug 4 **Burland & Macturk, South Cave, Yorks**
COKE, GEORGE, Whatfield, Farmer June 24 **Grimwade, Haddleigh**
CORY, FRANCES ANELIA, Holsworthy, Spinster June 30 **Bray & Peter, Holsworthy**
CUDDY, EDWARD, Mansfield, Cabinet Maker June 30 **Alcock, Mansfield**
DONAGUE, MICHAEL, Bristol, Tobaccoist June 12 **Clifton & Co, Bristol**
EARL, ELIZABETH, Northampton June 23 **Dallas, Old Jewry chmbrs**
EATON, WILLIAM, Peckham June 22 **Emily Eaton, 17, Studholme st, Peckham**
EGAN, EDWARD, Whiston, Lancs, Shoemaker June 21 **Peters, Widnes**
FINKS, FRIEDERICH WILHELM, Regent's pk June 24 **Mott & Co, Bedford row**
FRANCOME, PRISCILLA, Lambourne, Berks June 21 **Kinneir & Tombs, Swindon**
GIBSON, MARY EMMA, Huddersfield June 1 **Ramsden & Co, Huddersfield**
GOTONED, HENRY, Cambridge, Gent Sept 29 **Ginn & Matthew, Cambridge**
GRAY, WILLIAM BULLOUGH, Accrington, Machinist June 22 **Robertson, Glasgow**
GRIET, RICHARD, Stroud, Manufacturer June 30 **Winterbotham & Sons, Stroud**
HARBORD, HON HARBORD, Burlingham St Peter June 18 **Taylor & Sons, Norwich**
HILL, HENRY, Plymouth, Ale Merchant July 1 **Rooker & Co, Plymouth**
HIRD, DREWRY, Kingston upon Hull, Joiner July 18 **Turner, Hull**
JACKSON, ISAAC, Nether Pover, Chester, Farmer June 24 **Cheshire & Son, Northwich**
LISLE, BERTRAM, Alnmouth, Esq June 21 **Dickson & Co, Alnwick**
LITTLE, JOHN MARTIN, Pandras lane, Merchant July 3 **Harwood & Stephenson, Lombard st**
LYDDON, WILLIAM, Winsford, Yeoman June 11 **Hole, Minehead**
MONK, JAMES RONAN, Bath, Fly Proprietor May 30 **Bartlett, Bath**
MORANT, CHARLES HARBORD, Earl's Court, Artist June 20 **Morant, Lancaster gate**
OSBORN, JAMES, Douling, Somerset, Yeoman July 10 **Dyne & Co, Bruton**
PEMBERTON, ALFRED WILLIAM, Flixton, Cotton Spinner June 30 **A & G W Fox, Manchester**
REDMAN, JOHN THOMAS, Deptford, Builder June 25 **Gibson, Cannon st**
RUMBLE, SUSAN, New Brompton June 18 **Londale & Co, South Kensington**
RYAN, ELIZABETH, Bath June 25 **Crawley & Co, Whitehall place**
SECRETANS, ERNEST, Weybridge, Wine Importer July 21 **Hollams & Co, Mincing lane**
SEDORELY, WALTER, Maidstone, Gent June 23 **Hazel & Baines, Oxford**
SMITH, SOPHIA, Wadhurst, Spinster July 9 **Palmer & Wardley, Tonbridge**
SMITH, WARWICK, Clapham, Clerk June 30 **Wood & Wootton, Fish at hill**
STAPLEFORD, MARY ANN, Portsea, Widow June 8 **Addison, Portsmouth**
SWINBURNE, MARY ANN, Pontop June 30 **Wynne & Son, Lincoln's inn fields**
SWINBURNE, THOMAS ANTHONY, Pontop, Captain June 30 **Wynne & Son, Lincoln's inn fields**
THACKRAY, WILLIAM, Bradford, Stuff Merchant July 1 **Dickson, Halifax**
TIMMINS, JAMES, Kingswinford, Farmer June 25 **Sanders & Co, Dudley**
VOYSEY, GEORGE, St Leonard's on Sea June 24 **Young & Co, Hastings**
WALKER, GRACE, Leeds June 30 **Tordoff, Leeds**
WEARNE, MARY ANN, Newport, I W June 30 **Eldridge & Sons, Newport, I W**
WOOD, WILLIAM, Market Bosworth, Plumber July 1 **Looseby, Market Bosworth**

HILL, WALTER, Bath, Hotel Keeper Bath Pet May 13
Ord May 22
HOWARD, ALFRED, Hazel Grove, Cheshire, Stone Merchant
Stockport Pet May 21 Ord May 21
JONES, THOMAS EDWARD, Llanfairisger, Carnarvon, School-
master Bangor Pet May 23 Ord May 23
LEADER, MARTIN, Leicester, Boot Manufacturer Leicester
Pet May 19 Ord May 19
MARSDEN, JOHN PENNINGTON, Manchester, Commission
Merchant Manchester Pet April 30 Ord May 22
MARTIN, WALTER STANLEY, Chertsey, Corn Merchant
Kingston, Surrey Pet May 21 Ord May 21
MATTHEWS, THOMAS CRIDFORD, St Mary Church, Builder
Exeter Pet May 23 Ord May 23
MILLINGTON, BENJAMIN, West Bromwich, Grocer West
Bromwich Pet April 30 Ord May 21
NORMAN, C B, Cromwell rd, Captain High Court Pet
April 16 Ord May 23
NORTHWOOD, SAMUEL, and JOHN NORTHWOOD, Birmingham,
Ironfounders Birmingham Pet May 23 Ord May 23
ORGAN, ALFRED, Tuffrey, Glas, Accountant Gloucester
Pet May 1 Ord May 21
OULHAM, JOHN, Caulton Moor, Staffs, Farmer Stoke upon
Trent Pet May 23 Ord May 23
PENFOLD, EDWARD JOHN, Horley, Bootmaker Croydon
Pet May 18 Ord May 19
PERCIVAL, JOHN HOPE, Manchester, Tailor Manchester
Pet May 22 Ord May 22
PETROSKY, JOSEPH, Swinton, Joiner Salford Pet May 5
Ord May 22
PRESTON, WILLIAM, Christchurch, Farmer Poole Pet May
22 Ord May 22
PREW, WALTER THOMAS, Leicester, Builder Leicester Pet
May 21 Ord May 21
ROBERTS, WILLIAM, Goldenhill, Grocer Hanley Pet May
19 Ord May 23
PRICE, ROBERT, Maidenhead, Draper Windsor Pet May
22 Ord May 22
RUDD, JOHN THOMAS, Hartlepool, Labourer Sunderland
Pet May 23 Ord May 23
SAUNDERS, ABRAHAM HOSKING, Kingsbridge, Smith Ply-
mouth Pet May 22 Ord May 22
SMITH, ALBERT, Gt Grimsby, Corn Merchant Gt Grimsby
Pet May 23 Ord May 23
SMITH, JOSEPH, Brindle, Lanes, Farmer Bolton Pet May
23 Ord May 23
SOARES, DE SILVA, Twickenham, Gent Brentford Pet April
30 Ord May 22
STRIKE, CHARLES, Winkfield, Berks, Builder Windsor Pet
March 23 Ord May 19
SWEETAPPLE, EDWARD, Carlisle, Paper Manufacturer Car-
lisle Pet May 23 Ord May 23
TOWNSHEND, ALLEN JOHN, Boscary, Hereford, Butcher Wor-
cester Pet May 23 Ord May 23
TYRES, WILLIAM MANSFIELD, Leeds, Iron Merchant Leeds
Pet May 19 Ord May 19
WALDER, WILLIAM, Dulwich, Park Constable High Court
Pet May 22 Ord May 22
WATSON, ROBERT, Darlington, Hatter Stockton on Tees
Pet May 21 Ord May 21
WELHAM, ERNEST EDWARD, Lowestoft, Grocer Gt Yar-
mouth Pet May 21 Ord May 21
WICKHAM, HERBERT WYKHAM, St James's, Barrister at
Law High Court Pet May 4 Ord May 22
WILDMAN, GEORGE, Gainsborough, Licensed Victualler
Lincoln Pet May 21 Ord May 21
WOOD, EDWIN CHARLES, Sheerness, Dairyman Rochester
Pet May 21 Ord May 21
WORMER, EDWARD EDGAR, Bristol, Painter Bristol Pet May
21 Ord May 21
YOUNG, WILLIAM, Bexhill on Sea, Carpenter Hastings Pet
April 23 Ord May 23

ORDER RESCINDING RECEIVING ORDER.

ROBINSON, HENNESSY E., Tunbridge Wells, Captain Tun-
bridge Wells Rec Ord April 13, 1893 Rec Dec 11

FIRST MEETINGS.

ARMISTEAD, THOMAS, and JOSEPH LATCOCK, Burnley, Small-
ware Dealers June 4 at 3 Exchange Hotel, Nicholas
st, Burnley
BADMINTON, GEORGE SAMUEL, Bushby, Bootmaker June 1
at 3 Off Rec, 95, Temple chambers, Temple avenue
BELL, HENRY, West Hartlepool, School Attendance Officer
June 1 at 3 Off Rec, 35, John st, Sunderland
BIRKLEY, CHARLES HENRY, Monmouth, Grocer June 1 at
12 Off Rec, Gloucester Bank chambers, Newport, Mon
BLAND, FRANCES MARIE, Brighton, Widow June 5 at 12
Off Rec, 4, Pavilion bldgs, Brighton
BLOOMFIELD, JAMES, Wisbech, Watchmaker June 2 at 12
Off Rec, 8, King st, Norwich
BLOW, GEORGE, Lincoln, Tailor June 6 at 12.30 Off Rec,
31, Silver st, Lincoln
BRAITHWAITE, ABRAHAM, Bedale, Yorks, Builder June 4 at
11.30 Court house, Northallerton
BRISTER, GEORGE WATSON, Upton Park, Builder June 1 at
19 Bankruptcy bldgs, Carey st
BEIX, ROBERT HENRY, Pocklington st, Greengrocer June
1 at 3 Bankruptcy bldgs, Carey st
BRYANT, EDMUND HOWARD, St Thomas st, Tanner June 5
at 12 Bankruptcy bldgs, Carey st
BULL, EDWARD, Hackney, Marine Store Dealer June 1 at
2 Bankruptcy bldgs, Carey st
CARLE, THOMAS, Romsey, Builder June 1 at 11 Bank-
ruptcy bldgs, Carey st
CHARLTON, EDNA, Kirkham, Licensed Victualler June 1
at 3 Off Rec, 14, Chapel st, Preston
DAVIES, DANIEL REES, Wandsworth, Physician June 4 at
11.30 24, Railway apt, London Bridge
DELLA TORRES, MARY, Downage Countess, Uxbridge, Widow
June 1 at 12 Chequers Hotel, Uxbridge
DEVAS, F S A, St James's st June 5 at 11 Bankruptcy
bldgs, Carey st
EDLIN, ROBERT, ELIHU EDLIN, and GEORGE HENRY
SHOULERS, Coventry, Cycle Tyre Manufacturers June 7
at 12 Off Rec, 17, Hertford st, Coventry
EDWARDS, SAMUEL, Bristol, Plumber June 4 at 12.30 Off
Rec, Bank chambers, Corn st, Bristol
FANCETT, GEORGE, St Leonards on Sea, Milliner June 4
at 12.30 Young & Son, Bank bldgs, Hastings
FISHER, WILLIAM, Bedford, Grocer June 6 at 11 17, High
st, Lewes

GREGORY, ALBERT, Margate, Hotel Manager June 15 at
12.30 Off Rec, 73, Castle st, Canterbury
HALL, BEATRICE, Leeds, Boot Dealer June 1 at 11 Off
Rec, 22, Park row, Leeds
HORNBY, JOHN JAMES, Bristol, Grocer June 4 at 11.30 Off
Rec, Bank chambers, Corn st, Bristol
JEFFREY, MORGAN WILLIAM, Glastham, Grocer June 2
at 12 Off Rec, 11, Quay st, Carmarthen
JONES, WILLIAM, Liverpool, Commission Agent June 4 at
3 Off Rec, 35, Victoria st, Liverpool
KNIGHT, JOHN, Westminster, Builder June 4 at 12 Bank-
ruptcy bldgs, Carey st
LITTLE, JOHN ANDREW, Brampton, Cumbrid, Joiner
June 5 at 12 12, Lonsdale st, Carlisle
LLOYD, ALBERT EDMUND, Bristol, Basket Maker June 4
at 1 Off Rec, Bank chambers, Corn st, Bristol
LOVE, FREDERICK GEORGE, Ryde, Pork Butcher June 2 at
12.30 19, Quay st, Newport, I W
MARSDEN, THOMAS HULME, Stockport, Brushmaker June
1 at 12.45 Off Rec, County chambers, Market place,
Stockport
MELLES, MARY ANNE, Droitswich, Saddler June 1 at 10.30
Off Rec, 45, Copenhaven st, Worcester
MERRETT, ALFRED, North Nibley, Glas, Farmer June 1
at 11 Old Bell Hotel, Dursley
NUNN, FREDERICK, Lavenham, Innkeeper June 1 at 12
Off Rec, 36, Princes st, Ipswich
PAGE, CHARLES WILLIAM, Brockley, Builder June 4 at 12
24, Railway apt, London Bridge
PARKER, ALBERT, Maidstone, Coal Merchant June 1 at
11.30 24, Railway apt, London Bridge
PARSONS, FREDERICK, Gainsborough, Saddler June 5 at
12.30 Off Rec, 31, Silver st, Lincoln
RAIKES, CAPTAIN ARTHUR, Primrose Hill June 4 at 2.30
Bankruptcy bldgs, Carey st
RYMAN, HENRY, Bath, Mattress Manufacturer June 4 at
12 Off Rec, Bank chambers, Corn st, Bristol
SMITH, THOMAS, King's Lynn, Carpenter June 13 at 11
Court House, King's Lynn
SWANNEIL, CHARLES, Enfield, Hay Dealer June 2 at 11
Off Rec, 95, Temple chambers, Temple avenue
VOULES, ARTHUR EDWARD PATRICK, Chesterfield, School-
master June 2 at 12.30 Angel Hotel, Chesterfield
WILDMAN, GEORGE, Gainsborough, Licensed Victualler
June 5 at 12 Off Rec, 31, Silver st, Lincoln
WOOD, EDWIN CHARLES, Sheerness, Dairyman June 11 at
11.30 Off Rec, Rochester
WORMER, EDWARD EDGAR, Bristol, Painter June 4 at 1.30
Off Rec, Bank Chambers, Corn st, Bristol

The following amended notice is substituted for that pub-
lished in the London Gazette of May 18:—

WALTER, JOHN ALFRED, Woodhall, Farmer June 5 at 12
Off Rec, 31, Silver st, Lincoln

ADJUDICATIONS.

ALLSOPP, GEORGE, Pontnewynydd, Beerhouse Keeper
Newport, Mon Pet May 21 Ord May 21
APLEY, EDWARD, Ryhope, Durham, Grocer Sunderland
Pet April 25 Ord May 22
BAKER, BENJAMIN, Hfracombe, Farmer Barnstaple Pet
May 22 Ord May 22
BATE, ANDREW, Manchester, Roller Turner Manchester
Pet May 22 Ord May 22
BEVAN, ALFRED, Birmingham, Public-house Broker Bir-
mingham Pet May 9 Ord May 21
BLOOMFIELD, JAMES, Wisbech, Watchmaker King's Lynn
Pet May 16 Ord May 19
BLOW, GEORGE, Lincoln, Tailor Lincoln Pet May 22
Ord May 22
BOWLE, ALFRED, Bradford, Coal Merchant Bradford
Pet May 17 Ord May 22
BRERWIS, EDWARD, Basinghall st, Accountant High Court
Pet May 7 Ord May 21
BRIX, ROBERT HENRY, Islington, Greengrocer High
Court Pet May 17 Ord May 22
COLLINS, JOHN JAMES, Scarborough, Tea Merchant Scar-
borough Pet May 22 Ord May 22
COPE, EDWIN, Derby, Confectioner Derby Pet May 22
Ord May 22
DE VEAR, CHARLES EDWARD, Cannon st, Accountant High
Court Pet April 5 Ord May 21
DUXBURY, MARK, Gorton, Commission Agent Manchester
Pet April 17 Ord May 23
EDLIN, ROBERT, ELIHU EDLIN, and GEORGE HENRY
SHOULERS, Coventry Coventry Pet April 18 Ord
May 22
EVANS, HENRY DAVID, and WILLIAM CORDON, Sheffield,
Painters Sheffield Pet April 5 Ord May 21
FOTHERGILL, FRANK, Dewsbury, Grocer Dewsbury Pet
May 21 Ord May 21
FOX, JACOB LEVINA, Nottingham, Jeweller Nottingham
Pet March 31 Ord May 21
GATE, JOHN GULLINE, Dewsbury, Brush Manufacturer
Dewsbury Pet May 18 Ord May 18
GRAVES, JOSEPH WADDINGTON, Sandwich, Chemist Can-
terbury Pet April 27 Ord May 22
GREENHOUS, HOWARD, Worcester, Ironmonger Worcester
Pet May 22 Ord May 22
HAMILTON, RICHARD MACDONALD, Alfreton, Veterinary
Surgeon Derby Pet May 22 Ord May 23
HENSON, JOHN, and JOHN THOMAS GOODLIFE, Leicester,
Boot Manufacturers Leicester Pet May 13 Ord
May 19
HILTON, THOMAS, Birmingham, Grocer Birmingham Pet
May 8 Ord May 21
HOWARD, ALFRED, Hazelgrove, Stone Merchant Stockport
Pet May 21 Ord May 21
HIESCHBERG, R, Gracechurch st High Court Pet March
5 Ord May 21
JONES, THOMAS EDWARD, Llanfairisger, Schoolmaster
Bangor Pet May 22 Ord May 23
LASHBROOKE, JOHN REEVE, Islington, Licensed Victualler
High Court Pet May 5 Ord May 22
MATTHEWS, THOMAS CRIDFORD, St Mary Church, Builder
Exeter Pet May 23 Ord May 23
MILLER, ROBERT PERCY, Manchester, Baker Manchester
Pet May 12 Ord May 22

MILLINGTON, BENJAMIN, West Bromwich, Grocer West
Bromwich Pet April 28 Ord May 21
OULHAM, JOHN, Caulton Moor, Staffs, Farmer Stoke upon
Trent Pet May 23 Ord May 23
PAGE, CHARLES WILLIAM, Brockley, Builder Greenwich
Ord May 23 Ord May 23
PERCIVAL, JOHN HOPE, Manchester, Tailor Manchester
Pet May 22 Ord May 22
PREW, WALTER THOMAS, Leicester, Builder Leicester
Pet May 21 Ord May 21
PRICE, ROBERT, Maidenhead, Draper Windsor Pet May
22 Ord May 22
RAIKES, CAPTAIN ARTHUR, Baker st High Court Pet
April 19 Ord May 22
RICKETT, GEORGE, Westgate on Sea, Builder Canterbury
Pet May 17 Ord May 22
SAUNDERS, ABRAHAM HOSKING, Kingsbridge, General Smith
Plymouth Pet May 22 Ord May 23
SHANNAN, AGNES FRANCES, Clapham Junction, Pianoforte
Dealer Wandsworth Pet May 16 Ord May 23
SLEE, THOMAS WILKINSON, St Swinburn's lane, Tobaccoist's
Traveller High Court Pet April 23 Ord May 21
SMITH, ALBERT, Gt Grimsby, Potato Merchant Gt Grimsby
Pet May 22 Ord May 22
SMITH, JOSEPH, Brindle, Lanes, Farmer Bolton Pet May
23 Ord May 23
SWEETAPPLE, EDWARD, Carlisle, Paper Manufacturer Car-
lisle Pet May 23 Ord May 23
TAYLOR, WILLIAM, Radcliffe, Druggist Bolton Pet May
10 Ord May 23
TOWNSHEND, ALLEN JOHN, Boscary, Butcher Worcester
Pet May 23 Ord May 23
TYRES, WILLIAM MANSFIELD, Leeds, Iron Merchant Leeds
Pet May 19 Ord May 19
WALDER, WILLIAM, Dulwich, Park Constable High Court
Pet May 22 Ord May 22
WATSON, ROBERT, Darlington, Hatter Stockton on Tees
Pet May 21 Ord May 21
WELHAM, ERNEST EDWARD, Lowestoft, Grocer Gt Yar-
mouth Pet May 21 Ord May 21
WICKHAM, HERBERT WYKHAM, St James's, Barrister at
Law High Court Pet May 4 Ord May 22
WILDMAN, GEORGE, Gainsborough, Licensed Victualler
Lincoln Pet May 21 Ord May 21
WOOD, EDWIN CHARLES, Sheerness, Dairyman Rochester
Pet May 21 Ord May 21
YOUNG, WILLIAM, Bexhill on Sea, Carpenter Hastings
Pet May 22 Ord May 22

The following amended notice is substituted for that pub-
lished in the London Gazette of the 18th May:—

WALTER, JOHN ALFRED, Woodhall, Farmer Lincoln Pet
April 30 Ord May 16

ADJUDICATION ANNULLLED.

RAIT, J. C., St James' Lodge, Hampton Hill, no occupation
Kingston, Surrey Adjud March 5, 1891 Annual
Dec 2, 1891

London Gazette.—TUESDAY, May 30.

RECEIVING ORDERS.

ADAMS, WALTER, Great Elm, Farmer Farnham Pet May 25
Ord May 25
AVERILL, JOHN MORELL, Reading, Confectioner Reading
Pet May 25 Ord May 25
BACON, JAMES, Normanton, Grocer Derby Pet May 25
Ord May 25
BEALS, WILLIAM ABEL, Norton sub Hamdon, Grocer
Yeovil Pet May 25 Ord May 25
CAMERON, H A, Victoria st, Lieutenant High Court Pet
Feb 16 Ord May 24
CANNON, WILLIAM, Ashby de la Zouch, Builder Burton on
Trent Pet May 18 Ord May 24
CLARSON, ALFRED EDGAR, Burton on Trent, Grocer Bur-
ton on Trent Pet May 24 Ord May 24
CROFTWATTE, GEORGE, CATTLEY, Leeds, Cloth Drawer
Leeds Pet May 26 Ord May 25
DARLINGTON, HENRY JAMES, Wolverhampton, Baker
Wolverhampton Pet May 26 Ord May 26
DAVIES, JOHN, Strood, Barge Overseer Rochester Pet
May 25 Ord May 25
DAVIES, RICHARD THOMAS, Whitchurch, Publican Ponty-
pridd Pet May 25 Ord May 25
FARDELL, JAMES R, Minories, Builder High Court Pet
May 4 Ord May 25
GRIFFITHS, EDWARD, Farmer High Court Pet May 2 Ord
May 25
HARVEY, ALICE, Dudley, Licensed Victualler Dudley Pet
May 7 Ord May 18
HENDERSON, JOHN, Aycliffe, Cattle Dealer Stockton on
Tees Pet May 22 Ord May 22
HODGSON, JOHN HENRY, Leeds, Plumber Leeds Pet May
25 Ord May 25
ISAACS, JULIUS, Spitalfields, Woollen Merchant High Court
Pet May 9 Ord May 25
JENKINS, JEFFREY, Ferndale, Glam, Grocer Pontypidd
Pet May 10 Ord May 25
LAWRENCE, WALTER HENRY, Croydon, Hatter Croydon
Pet May 22 Ord May 22
LEE, THOMAS, Bolton, Waste Dealer Bolton Pet May
7 Ord May 24
MICKELTHWAITE & CO, WILLIAM, Sheffield, Steel Manu-
facturers Sheffield Pet May 5 Ord May 25
MILLS, H F, St James's, Major High Court Pet March
28 Ord May 23
MITCHELL, GEORGE HENRY, Halifax, Draper Halifax Pet
May 24 Ord May 24
MORGAN, JOSEPH DAVID LEBROX, Leicester, Boot Manu-
facturer Leicester Pet May 26 Ord May 26
MORGAN, PHILIP, Aberystwyth, Auctioneer Tredegar
Pet May 17 Ord May 26
NASH, HENRY RANSOME, Ashton on Mersey, Banker Man-
chester Pet May 25 Ord May 25
OSMAN, SIMON, Blasenavon, Draper Tredegar Pet May 25
Ord May 25
PARRY, THOMAS, Glynnesth, Glam, Grocer Neath Pet
May 25 Ord May 25
PHILLIPS, THOMAS WHITLOCK, Newport, Innkeeper New-
port, Mon Pet May 25 Ord May 25

PILBEAM, EDWARD, Upstreet, Kent, Baker Canterbury Pet May 24 Ord May 25
 POWELL, CHARLES THOMAS, and JOHN DUDLEY WATKINS, Aberpenny, Painters Tredegar Pet May 26 Ord May 26
 ROBOVSKI, AARON DAVID, Tredegar, Tobacconist Tredegar Pet May 25 Ord May 25
 SANDERS, ALOYSIUS, Bank Clerk High Court Pet April 25 Ord May 24
 SOUTH, THOMAS, Tredegar, Greengrocer Tredegar Pet May 25 Ord May 25
 STURTELL, F. E., Wool Exchange, Wool Broker High Court Pet May 19 Ord May 24
 TRALE, ALFRED, Leeds, Fruiterer Leeds Pet May 25 Ord May 25
 VEROOR, MACKLIN PARKALL, St Austell, Saddler Truro Pet May 25 Ord May 25
 WOOD, EDWIN, Warminster, Cycle Manufacturer Frome Pet May 25 Ord May 25
 YAKLEY, SIDNEY OSBORNE, King st, Company Promoter High Court Pet April 25 Ord May 24

FIRST MEETINGS.

AGAR, MAURICE HARRY, Sheffield, Decorator June 8 at 3 Off Rec, Fyfe's lane, Sheffield
 BAKER, BENJAMIN, Hale, nr Hfracombe, Farmer June 5 at 1.45 Sanders & Son, High st, Barnstaple
 BATES, ANDREW, Manchester, Roller Turner June 5 at 3.15 Ogden's chambers, Bridge st, Manchester
 BULLAS, JOSEPH, Tipton, Ironworker June 8 at 10 Off Rec, Dudley
 CASTIGLIONE, JAMES LAWRENCE, Crouch hill, Commission Agent June 5 at 3 Off Rec, 95, Temple chambers, Temple avenue
 CHECKLEY, JONAS, Walsall, Baker June 13 at 11.30 Off Rec, Walsall
 CLARKSON, ALFRED EDGAR, Burton on Trent, Grocer June 7 at 3.30 Midland Hotel, Station st, Burton on Trent
 COHEN, SYDNEY, Bechill, Auctioneer June 5 at 3 Young & Son, 4, Pavilion bldgs, Brighton
 COOK, SAMUEL POAD, Plymouth, Bootmaker June 7 at 11 10, Atheneum ter, Plymouth
 COPE, EDWIN, Derby, Confectioner June 5 at 12 Off Rec, St James's chambers, Derby
 DAREY, JOHN, Chelmsford, Florist June 6 at 10 Shirehall, Chelmsford
 DAVIES, CHARLES ALLIN, Swansea, Hay Dealer June 6 at 12 Off Rec, 31, Alexandra rd, Swansea
 DAVIES, JOHN, Strood, Barge Overseer June 11 at 12 Off Rec, Rochester
 DAWSON, GEORGE, Leeds June 5 at 11 Off Rec, 22, Park row, Leeds
 DUCKWORTH, MARK, Gorton, Commission Agent June 5 at 3 Ogden's chambers, Bridge st, Manchester
 EARL, THOMAS WILLIAM, Slough, Dairyman June 5 at 3 Off Rec, 95, Temple chambers, Temple avenue
 EDWARDS, CHARLES, Halesowen, Spade Manufacturer June 5 at 3.40 Talbot Hotel, Stourbridge
 FOTHERGILL, FRANK, Dewsbury, Grocer June 5 at 3 Off Rec, Bank chambers, Batley
 HAMILTON, RICHARD MACDONALD, Alfreton, Veterinary Surgeon June 5 at 2.30 Off Rec, St James's chambers, Derby
 HARVEY, ALICE, Dudley, Licensed Victualler June 8 at 10.30 Off Rec, Dudley
 HEAD, JOHN, Milford on Sea, Licensed Victualler June 7 at 3 Off Rec, 4, East st, Southampton
 HENSON, JOHN, and JOHN THOMAS GOODLIFE, Leicester Boot Manufacturers June 5 at 3 Off Rec, 1, Berridge st, Leicester
 KENDALL, JACOB, Leeds, Grocer June 5 at 12 Off Rec, 22, Park row, Leeds
 LAMBERT, JENS ROHLUND, Newcastle on Tyne, Cattle Salesman June 6 at 11.30 Off Rec, Pink lane, Newcastle on Tyne
 LEADER, MARTIN, Leicester, Boot Manufacturer June 5 at 12.30 Off Rec, 1, Berridge st, Leicester
 LEE, THOMAS A., Tongue with Haulgh, Waste Dealer June 6 at 11.30 16, Wood st, Bolton
 LLOYD, OWEN, Mold, Grocer June 6 at 12 Crypt chambers, Chester
 LOVENING, CHARLES HARTWELL, Braintree, Farmer June 5 at 2.30 Sanders & Son, High st, Barnstaple
 MARSDEN, JOHN PENNINGTON, Manchester, Commission Merchant June 7 at 3 Ogden's chambers, Bridge st, Manchester
 MARSHALL, JAMES, Wollaston, Glass Merchant June 5 at 3.30 J Hinds, Solicitor, Stourbridge
 MARTIN, JAMES, Great Ayrton, Licensed Victualler June 6 at 3, Albert rd, Middlesbrough

MITCHELL, GEORGE HENRY, Halifax, Draper June 9 at 11 Off Rec, Crossley st, Halifax
 NEWMAN, RICHARD, Wordsley, Staffs, Licensed Victualler June 5 at 3 C H Collis, Solicitor, Stourbridge
 PARDON, DAVID, Birmingham, Manufacturer of Tools June 6 at 11 23, Colmore row, Birmingham
 PERCIVAL, JOHN HOPE, Manchester, Tailor June 5 at 3.30 Ogden's chambers, Bridge st, Manchester
 PETCH, JOHN ROBERT, Kidderminster, Grocer's Assistant June 8 at 2.15 A S Thursfield, Solicitor, Kidderminster
 POWELL, ELIZABETH, Merthyr Tydfil, Innkeeper June 5 at 12 Off Rec, Merthyr Tydfil
 PRESTON, WILLIAM, Christchurch, Farmer June 6 at 12.30 Off Rec, Salisbury
 PREW, WALTER THOMAS, Leicester, Builder June 6 at 3 Off Rec, 1, Berridge st, Leicester
 PRICE, ROBERT, Maidenhead, Draper June 7 at 12 Off Rec, 95, Temple chambers, Temple avenue
 REID, GEORGE ALEXANDER, West Hartlepool, Caulker June 5 at 3 Off Rec, 25, John st, Sunderland
 ROBINSON, ALFRED, Burnley, Novelty Stable Proprietor June 7 at 3 Exchange Hotel, Nicholas st, Burnley
 SANDERS, SAMUEL, Oldham, Watchmaker June 5 at 11 Off Rec, Bank chambers, Queen st, Oldham
 SAUNDERS, ABRAHAM HOSKING, Kingsbridge, Smith June 7 at 11.50 10, Atheneum ter, Plymouth
 SEWELL, CHARLES BARNETT, Gt Grimsby, Fish Merchant June 6 at 10.30 Off Rec, 15, Osborne st, Gt Grimsby
 SHARMAN, AGNES FRANCES, Clapham Junction, Pianoforte Dealer June 6 at 11.30 24, Railway approach, London Bridge
 SMITH, JOSEPH, Brindley, Farmer June 6 at 11 16, Wood st, Bolton
 STEWART, ROBERT JAMES, Stockton on Tees, Commercial Clerk June 6 at 3 Off Rec, 8, Albert rd, Middlesbrough
 TAYLOR, GEORGE, Leeds, Cabinet Maker June 6 at 11 Off Rec, 22, Park row, Leeds
 THURLOW, HANCOCK, Tokenhouse bldgs June 20 at 11 Bankruptcy bldgs, Carey st
 WHITELEY, BENJAMIN RICHARD, Oldham, Builder June 6 at 3 Off Rec, Bank chambers, Queen st, Oldham
 The following amended notice is substituted for that published in the London Gazette 13th April:—
 ROPE, EDWIN, Croydon, Surgeon June 6 at 12.30 24, Railway app, London Bridge

ADJUDICATIONS.

ADAMS, WALTER, Gt Elm, Somerset, Farmer Frome Pet May 25 Ord May 25
 ANDERSON, JAMES, Liverpool, Cooper Liverpool Pet May 1 Ord May 24
 ATRILL, JOHN MORELL, Reading, Confectioner Reading Pet May 26 Ord May 25
 BACON, JAMES, South Norwinton, Grocer Derby Pet May 25 Ord May 25
 BERSCHING, RICHARD KEMP, Hove, Saddler Brighton Pet May 1 Ord May 25
 BIRCH, MARY, Liverpool, Timber Merchant Liverpool Pet May 1 Ord May 25
 CABLE, THOMAS, Hornsey, Builder High Court Pet May 18 Ord May 25
 CARRER, WILLIAM, Ashby de la Zouch, Builder Burton on Trent Pet May 18 Ord May 24
 CLARKSON, ALFRED EDGAR, Burton on Trent, Grocer Burton on Trent Pet May 24 Ord May 24
 CROSTHWAITE, GEORGE CATLEY, Leeds, Cloth Drawer Leeds Pet May 26 Ord May 26
 DAVIES, JOHN, Strood, Barge Overseer Rochester Pet May 24 Ord May 25
 DAVIES, RICHARD THOMAS, Aberdare, Publican Pontypridd Pet May 23 Ord May 25
 DELLA TORRE, MARY, Downgar Countess, Unbridge, Widow Windsor Pet March 20 Ord May 23
 DIERKEN, WILLIAM, New Bond st High Court Pet April 6 Ord May 24
 GARDNER, RICHARD BARNES, and HERBERT AGNEW FARRAR, Liverpool, Cotton Brokers Liverpool Pet April 14 Ord May 24
 GATES, JACOB SUMNER, Eastcheap, Provision Merchant High Court Pet April 16 Ord May 25
 HARVEY, ALICE, Dudley, Licensed Victualler Dudley Pet May 7 Ord May 24
 HENDERSON, JOHN, Aycliffe, Cattle Dealer Stockton on Tees Pet May 23 Ord May 23
 HODGSON, JOHN HENRY, Leeds, Plumber Leeds Pet May 25 Ord May 25
 HOGAN, ALFRED JAMES, Brixton, Auctioneer High Court Pet April 28 Ord May 24

HORNER, JOHN JAMES, Bristol, Grocer Bristol Pet May 17 Ord May 25
 JONES, WILLIAM, Liverpool, Commission Agent Liverpool Pet May 11 Ord May 24
 KEMP, WILLIAM, Spital sq, Silk Manufacturer High Court Pet May 3 Ord May 24
 LAWRENCE, JANE, Luton, Straw Hat Manufacturer Luton Pet May 16 Ord May 25
 LEE, THOMAS A., Tongue with Haulgh, Waste Dealer Bolton Pet May 7 Ord May 25
 MARSDEN, JOHN PENNINGTON, Manchester, Commission Merchant Manchester Pet April 30 Ord May 24
 MORGAN, JOSEPH DAVID LEBON, Leicester, Boot Manufacturer Leicester Pet May 25 Ord May 26
 MYALL, EDWARD, St Paul's Churchyard High Court Pet April 2 Ord May 25
 NASH, HENRY RAMSOME, Ashton on Mersey, Banker Manchester Pet May 25 Ord May 23
 NUNN, FREDERICK, Lavenham, Innkeeper Colchester Pet May 5 Ord May 26
 ORMAN, SIMON, Blisnaston, Draper Tredegar Pet May 25 Ord May 25
 PARKER, ALBERT, Maidstone, Coal Merchant Tunbridge Wells Pet April 14 Ord May 24
 PARRY, THOMAS, Glyneth, Grocer Neath Pet May 25 Ord May 25
 PETROSKI, JOSEPH, Swinton, Joiner Salford Pet May 5 Ord May 24
 PHILLIPS, THOMAS WHITLOCK, Newport, Innkeeper Newport, Mon Pet May 25 Ord May 25
 PILBEAM, EDWARD, Upstreet, Baker Canterbury Pet May 24 Ord May 24
 ROBOVSKI, AARON DAVID, Tredegar, Tobacconist Tredegar Pet May 25 Ord May 25
 SOUTH, THOMAS, Tredegar, Greengrocer Tredegar Pet May 25 Ord May 25
 TRALE, ALFRED, Leeds, Fruiterer Leeds Pet May 25 Ord May 25
 WAKELAM, RALPH HECTOR, Birmingham, Tea Dealer Birmingham Pet April 3 Ord May 24
 WHEATLEY, HENRY HUNTER, York rd, Money Lender High Court Pet May 2 Ord May 24
 WILKS, JOHN FLETCHER, Croydon, Cycle Agent Croydon Pet April 20 Ord May 24
 WILKES, SAMUEL BISSELL, and JOHN WYTHE, Shepherd's Bush, Grocers High Court Pet April 23 Ord May 25
 WYMAN, EDWARD FRANK, Orpington, Builder Croydon Pet April 18 Ord May 24

SALES OF ENSUING WEEK.

June 4.—Messrs. BAKER & SONS, in a Marquee on the Estate (Carnall Park, Surrey), at 2 for 2.30 o'clock, Freehold Building Plots (see advertisement, this week, p. 6).
 June 5.—Messrs. DRIVER & Co., at the Mart, E.C., at 2 o'clock, a Freehold Residential Estate (see advertisement, May 21, p. 4; this week, p. 7).
 June 7.—Messrs. PROTHMER & MORRIS, on the Thunderley-park Estate, Bedford, near Southend-on-Sea, at 2 o'clock, Freehold Sites and Plots (see advertisement, this week, p. 1).
 June 7.—Messrs. H. E. FOSTER & CRAWFIELD at the Mart, E.C., at 2 o'clock, Reversions, Life Interests, Annuities, Life Policies, Stock, Shares (see advertisement, this week, p. 4).

Where difficulty is experienced in procuring the Journal with regularity, it is requested that application be made direct to the Publisher.

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

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Reserve Fund, £460,000.

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WILLIAM HANCOCK, Esq.

FREDERICK CHALMERS, Esq.

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